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January 27, 2005

Mary L. Cottrell, Secretary
Department of Telecommunication and Energy
One South Station, 2nd Floor
Boston, MA 02202

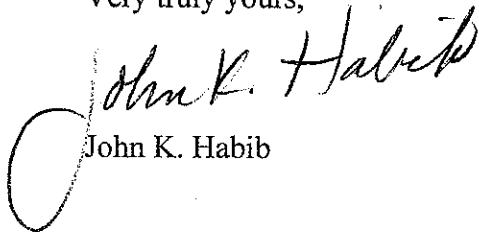
Re: City of Cambridge, D.T.E. 04-65

Dear Secretary Cottrell:

Enclosed please find the responses of Cambridge Electric Light Company d/b/a NSTAR Electric (the "Company") to the record requests asked in the above-referenced proceeding by the City of Cambridge, as listed on the following page. With this filing, the Company has completed its responses to the record requests asked in this proceeding.

Thank you for your attention to this matter.

Very truly yours,


John K. Habib

Enclosures

cc: John Shortsleeve, Esq.
William Stevens, Hearing Officer
Sean Hanley, Rates and Revenues Requirements
James Byrnes, Rates and Revenues Requirements
Mark Barrett, Rates and Revenues Requirements

RECORD REQUESTS ATTACHED

RR-DTE-1
RR-DTE-2

NSTAR Electric
Department of Telecommunications and Energy
D.T.E. 04-65
Record Request: **DTE-1**
January 27, 2005
Person Responsible: Christine L. Vaughan
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Record Request DTE-1 (Tr. 1, at 140, 145)

Please provide the actual data for Sub-account 108, or subaccounts to subaccount 108, for the years 1992 to 2003, inclusive, including information showing the components, the assumptions and method of calculations. Please also provide the Company's trial balance that shows all the different subaccounts for subaccount 108.

Response

Please refer to the Company's response to Record Request DTE-2.

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Department of Telecommunications and Energy
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Record Request DTE-2 (Tr. 1, at 148)

Please provide the activity in the accumulated-depreciation account from June 30th, 1992, through December 30th, 2003, and September 30th of 2004. Please include the following information on an annual basis:

- (a) the beginning balance of accumulated depreciation,
- (b) the annual depreciation,
- (c) the current year's retirements,
- (d) the net cost of removal,
- (e) any adjustments, and
- (f) the ending balance for accumulated depreciation.

Please also provide the depreciation rate and average plant balance upon which the annual depreciation expense is determined, and information relating to the source data.

Please provide any detailed information about any adjustments that were made and the effect that these adjustments would have on the purchase price.

Response

Please refer to Attachment RR-DTE-2(a), page 1 for the activity in the accumulated-depreciation account from January 1, 1992 through December 31, 2004, including:

- (a) the beginning balance of accumulated depreciation,
- (b) the annual depreciation,
- (c) the current year's retirements,
- (d) the net cost of removal,
- (e) any adjustments, and
- (f) the ending balance for accumulated depreciation.

As additional support for the yearly activity in the Accumulated Depreciation account, the Company is providing the following documents:

- Attachments RR-DTE-2(b) through RR-DTE-2(h) are copies of historical worksheets for the period 1992 through 1998. These documents were routinely prepared by Company personnel each year to track the accumulated depreciation balance related to each plant account.

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- For 1999, the Company has prepared a worksheet using all available information. Unlike the worksheets available for the years 1992 through 1998, a historical worksheet for 1999 is not available. Therefore, to obtain the salvage and cost of removal information for 1999, the Company retrieved archived work-orders and sifted through volumes of data available on Microfiche. If desired, these Microfiche are available for review at the Company. A summary of the salvage and cost of removal information is provided on page 1 of Attachment RR-DTE-2(i). The Company did have available retirement data and a historical depreciation worksheet for 1999. With this information and the information from previous years, the Company prepared an accumulated depreciation account summary worksheet that is provided on page 2 of Attachment RR-DTE-2(i).
- Attachments RR-DTE-2(j) through RR-DTE-2(n) are current printouts from the Company's PowerPlant software for the period 2000 through 2004. With the conversion to PowerPlant, it was no longer necessary to manually prepare and maintain separate worksheets tracking accumulated depreciation by sub-account.

Please refer to Attachment RR-DTE-2(o) for a summary of the depreciation expense calculation, showing the rate and average plant balance upon which the annual depreciation expense is determined. As additional support for the calculation of annual depreciation expense, the Company is providing Attachments DTE-RR-2(p) through DTE-RR-2(w), which are copies of historical worksheets for the period 1992 through 1999. These reports were the Company's source document for depreciation expense each year. These reports show the annual activity in each plant sub-account, the annual plant balance for the year and the calculation of depreciation expense for the year.

Please note that for this period, the Company actually calculated depreciation expense for each streetlighting sub-account by applying the Department-approved depreciation rate for the specific sub-account. In the year 1993, the Company implemented the new depreciation rates approved by the Department in D.P.U. 92-250 on June 1st so the rates for that year are a blend of the prior rate for five months and the new rate for seven months. There are no supporting historical worksheets for the period 2000 through 2004 because the manual depreciation expense procedure noted for 1992-1999 is no longer needed as a result of the implementation of the Company's PowerPlant software which performs the depreciation expense calculation.

To further assist the Department in its review of the facts of this case, the Company notes:

- On Attachment RR-DTE-2(a), the beginning balance of the streetlighting accumulated depreciation agrees with that reported by the Company in its depreciation study in D.P.U. 92-250 as shown on Exhibit City-1-3(a), page 59.

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- On Attachment RR-DTE-2(a), the retirements in Column C agree with amounts reported in the FERC Form 1, page 207, column d, line 68 for each year.
- The total distribution plant accumulated depreciation on Attachments RR-DTE-2(b) through RR-DTE-2(h) agrees with amounts reported in the FERC Form 1, page 219, column b, line 24 for each year from 1992 - 1998. After 1992, it is usually necessary to subtract all or a portion of the value on the line "Retirement WIP" to the distribution accumulated depreciation to make this tie.
- The total depreciation expense on Attachments RR-DTE-2(b) through RR-DTE-2(h) agrees with amounts reported in the FERC Form 1, page 336, column b, line 11 for each year.
- On Attachment RR-DTE-2(o), in the years 1992 through 2003, the values in columns b and c can be traced to amounts reported in the FERC Form 1, pages 206 – 207, columns b and g, line 68. Similarly, the values in Columns d and e can be traced to amounts reported in the FERC Form 1, page 337.1 columns b and e in the years that those pages are provided in the Form 1.
- In Exhibit NSTAR-CLV-2, the Company incorrectly reflected the change in depreciation rates resulting from the Department's order in D.P.U. 92-250 in 1992. The actual change to the new rates occurred on June 1, 1993 as specified in the order. Additionally, in the process of responding to this record request, the Company was able to find historical records attached to this response, which, in some years, indicates a net salvage value different from those presented in Exh. NSTAR-CLV-2. The Company is providing a revised copy of Exhibit NSTAR-CLV-2, designated Exhibit NSTAR-CLV-2 (Rev), reflecting the above changes along with this response. It is important to note that the Company's historical net salvage figures, as reflected in: (1) Exh. City-1-3(a) at 212 for the years 1989-2001; (2) the attached worksheets; and (3) a reasonable proxy of negative 15 percent for the years prior to 1989, demonstrate that the Company has incurred a significant level of actual negative net salvage value relating to its streetlighting equipment, which closely correlates to the difference between the Company's accumulated depreciation for streetlighting equipment and the amount of accumulated depreciation calculated by the City in Exh. CAM-5.

Moreover, the Company's historical workpapers demonstrate that the Company's accumulated depreciation figure for streetlighting equipment, as reflected in Exh. NSTAR-1, ties (within \$107) to the Company's annual streetlighting-related activity in its Account 108 since 1992. Specifically, the Company's beginning accumulated depreciation figure of \$397,703, as found in Exh. City-1-3(a) at 59, and the Company's final December 31, 2003 accumulated depreciation balance of \$1,565,529, as reflected on Exh. NSTAR-1, correspond with costs for actual additions, retirements and removal activity, including net salvage costs, for the

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period in between, with the exception of some minor adjustments made to reconcile beginning and ending balances in certain years.

The following table lists the attachments included in this response.

<u>Attachment</u>	<u>Description</u>
RR-DTE-2(a)	A single-page document summarizing the historical data provided in Attachments RR-DTE-2(b) through (n).
RR-DTE-2(b)	A two-page historical document showing the actual activity in the Accumulated Depreciation account for the year 1992.
RR-DTE-2(c)	A two-page historical document showing the actual activity in the Accumulated Depreciation account for the year 1993.
RR-DTE-2(d)	A three-page historical document showing the actual activity in the Accumulated Depreciation account for the year 1994.
RR-DTE-2(e)	A two-page historical document showing the actual activity in the Accumulated Depreciation account for the year 1995.
RR-DTE-2(f)	A two-page historical document showing the actual activity in the Accumulated Depreciation account for the year 1996.
RR-DTE-2(g)	A two-page historical document showing the actual activity in the Accumulated Depreciation account for the year 1997.
RR-DTE-2(h)	A two-page historical document showing the actual activity in the Accumulated Depreciation account for the year 1998.
RR-DTE-2(i)	A two-page document summarizing the derivation of the cost of removal and salvage information for 1999 and an estimate of activity in the Accumulated Depreciation account for the year 1999. This is not a historical document.
RR-DTE-2(j)	A two-page document showing the actual activity in the Accumulated Depreciation account for the year 2000.
RR-DTE-2(k)	A two-page document showing the actual activity in the Accumulated Depreciation account for the year 2001.

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<u>Attachment</u>	<u>Description</u>
RR-DTE-2(l)	A two-page document showing the actual activity in the Accumulated Depreciation account for the year 2002.
RR-DTE-2(m)	A two-page document showing the actual activity in the Accumulated Depreciation account for the year 2003.
RR-DTE-2(n)	A two-page document showing the actual activity in the Accumulated Depreciation account for the year 2004.
RR-DTE-2(o)	A single-page document that summarizes the calculation of annual streetlighting depreciation expense for the years 1992 – 2004.
RR-DTE-2(p)	A two-page historical document showing the calculation of the 1992 Depreciation Expense.
RR-DTE-2(q)	A two-page historical document showing the calculation of the 1993 Depreciation Expense.
RR-DTE-2(r)	A two-page historical document showing the calculation of the 1994 Depreciation Expense.
RR-DTE-2(s)	A two-page historical document showing the calculation of the 1995 Depreciation Expense.
RR-DTE-2(t)	A two-page historical document showing the calculation of the 1996 Depreciation Expense.
RR-DTE-2(u)	A two-page historical document showing the calculation of the 1997 Depreciation Expense.
RR-DTE-2(v)	A two-page historical document showing the calculation of the 1998 Depreciation Expense.
RR-DTE-2(w)	A one-page document showing the calculation of the 1999 Depreciation Expense.

**Cambridge Electric Light Company
Street Light Accumulated Depreciation
1992-2004**

Year	Col A	Beginning Balance	Col B	Retirements	Cost of Removal	Col D	Gross Salvage	Col E	Net Salvage	Col F	Adjustments	Col G	Depreciation Expense	Col H	Ending Balance	Col I	Notes	Col J
1992	397,703	(200,500)	(203,232)	18,943	(184,289)	-	-	-	139,220	-	152,134	Attachment RR-DTE-2 (b); 1	-	-	-	-	-	
1993	230,714	(186,710)	(170,572)	12,667	(157,905)	-	-	-	170,672	-	56,771	Attachment RR-DTE-2 (c); 1	-	-	-	-	-	
1994	56,771	(102,560)	(33,346)	2,525	(30,821)	-	-	-	199,722	-	123,112	Attachment RR-DTE-2 (d)	-	-	-	-	-	
1995	123,112	(97,501)	(13,558)	5,146	(8,412)	-	-	-	207,256	-	224,455	Attachment RR-DTE-2 (e)	-	-	-	-	-	
1996	223,805	(84,167)	(11,900)	3,547	(8,353)	-	-	-	214,814	-	346,099	Attachment RR-DTE-2 (f); 2	-	-	-	-	-	
1997	346,099	(95,372)	(13,694)	41,835	(28,141)	-	-	-	227,458	-	506,326	Attachment RR-DTE-2 (g)	-	-	-	-	-	
1998	506,326	(89,988)	(33,228)	402	(32,826)	-	-	-	235,305	-	618,817	Attachment RR-DTE-2 (h)	-	-	-	-	-	
1999	618,817	(61,105)	(11,516)	1,537	(9,979)	-	(73,994)	-	235,800	-	709,539	Attachment RR-DTE-2 (i); 3	-	-	-	-	-	
2000	730,066	(33,293)	-	-	-	-	-	-	237,131	-	933,904	Attachment RR-DTE-2 (j); 4	-	-	-	-	-	
2001	933,904	(11,755)	(10,496)	-	(10,496)	-	-	-	235,833	-	1,157,486	Attachment RR-DTE-2 (k)	-	-	-	-	-	
2002	1,157,486	(4,181)	(1,481)	-	(1,481)	-	-	-	237,383	-	1,389,207	Attachment RR-DTE-2 (l)	-	-	-	-	-	
2003	1,389,207	(25,200)	(1,382)	-	(1,382)	-	(35,590)	-	238,387	-	1,565,422	Attachment RR-DTE-2 (m); 4, 5	-	-	-	-	-	
2004	1,565,422	(25,382)	(30,750)	-	(30,750)	-	-	-	238,112	-	1,747,402	Attachment RR-DTE-2 (n)	-	-	-	-	-	

Notes

All data from indicated historical documents except as noted
Col B - 1992 Per Exhibit City-1-3(a), page 59. Subsequent years = Col H of prior year except as noted below
Per Company Records - See Indicated Attachment
Col C - E
Sum of Columns D and E
Col F
See subsequent notes
Col G
Per Company Records - See Attachment RR-DTE-2(o) for analysis
Col H
Sum of Columns B, C, D, E, G and H
Col I

1 Variance from year-end report due to Retirement WIP included in reported balance for 1992 totaling \$78,580
2 Beginning 1996 balance varies from 1995 year-end report by (\$650)
3 See note on Attachment RR-DTE-2(i) concerning source of 1999 data

Adjustment to 1993 Beginning Balance	\$ (78,580)
Adjustment to 1996 Beginning Balance	650
Other Adjustment	3,936
	<hr/>
	\$ (72,694)

Beginning 2000 balance varies from 1999 year-end balance by \$20,527. The total on the 2003 report did not reflect the cost of removal from 2000. These adjustments are reflected in Column F of 2003. A downward adjustment consists of:

Ending balance for 2003 varies from Exhibit NSTAR-1, Page 7, Column D, line 284 ending balance of \$1,565,529 by \$107 or 0.01%.

Attachment RR-DTE-2(b)

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
FOR YEAR 12/31/92

	1/1/92 RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	91 RESERVE ADJUSTMENTS	ADJUSTMENTS PROVISION	12/31/92 RESERVES	AVERAGE RESERVES
Steam Production								
311	3,032,522	1,000	2,152			82,112	3,111,482	3,072,002
312	4,955,252	22,593	20,474		(9,137)	114,000	5,077,048	5,016,150
314	4,165,404	102,011		6,865		74,200	4,144,458	4,154,931
315	4,426,800	10,165		90,979	(6,400)	61,195	4,380,451	4,403,626
316	167,399					5,798	173,197	170,298
Total Steam Production	16,747,377	135,769	113,605	6,865	(15,537)	0	397,305	16,817,007
Other Production								
341	52,762					998	53,760	53,261
342	103,104					2,029	105,133	104,119
343	1,400,206			30,000		27,726	1,397,932	1,399,069
344	1,384,989					22,793	1,407,782	1,396,386
345	132,798					2,940	135,738	134,268
346	9,488					177	9,665	9,577
Total Other Production	3,083,347	30,000	0	0	0	0	56,663	3,110,010
Transmission								
352	331,430					108,387	439,817	385,624
353	813,114					172,484	985,598	899,356
355	2,601					924	3,525	3,063
357	287,624					123,075	410,699	349,162
358	318,285					136,583	454,848	386,567
Total Transmission	1,753,054	0	0	0	0	0	541,433	2,294,487
Distribution								
361	908,018	325	1,115			80,131	986,709	947,364
362	6,181,401	84,950	14,593			719,490	6,801,348	6,491,375
364	623,097	17,745	15,878	357		68,187	658,617	640,857
365	1,009,965	43,157	55,565	1,412		175,046	1,087,701	1,048,833

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
AT 12/31/93

	BEGINNING RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	RWIP	PRIOR YR ADJUST	ADJUSTMENTS	PROVISION	ENDING RESERVES	AVERAGE RESERVES
Steam Production										
311 Structures	3,111,482	(1,100)	(29,931)	(26,883)		99,915		3,210,297	3,160,890	
312 Boiler plant	5,077,048	(29,518)	(13,511)			219,056	5,239,290	5,158,169		
314 Turbo generators	4,144,458					90,557	4,193,966	4,169,222		
315 Accessory equipment	4,380,451					75,556	4,456,007	4,418,229		
316 Miscellaneous plant	173,197					7,181	180,378		176,788	
Total Steam Production	16,886,636	(44,542)	(54,401)	0	0	0	0	492,265	17,279,958	17,083,298
Other Production										
341 Structures	53,760					1,126	54,886		54,323	
342 Fuel holders	105,133					2,435	107,588		106,351	
343 Prime movers	1,397,932			(11,448)		35,345	1,421,829		1,409,881	
344 Generators	1,407,782					19,395	1,427,177		1,417,480	
345 Accessory equipment	135,738					4,118	139,856		137,797	
346 Miscellaneous plant	9,665					194	9,859		9,762	
Total Other Production	3,110,010	0	(11,448)	0	0	0	0	62,613	3,161,175	3,135,594
Transmission										
352 Structures	439,817							108,674	548,491	494,154
353 Station equipment	985,598							169,228	1,154,826	1,070,212
355 Poles and fixtures	3,525							920	4,445	3,985
357 UG conduit	410,699							123,434	534,133	472,416
358 UG conductors	454,848							136,882	591,750	523,289
Total Transmission	2,294,487	0	0	0	0	0	0	539,138	2,833,625	2,564,056
Distribution										
361 Structures	986,709							73,796	1,060,505	1,023,607
362 Station equipment	6,801,348	(22,511)	(2,425)					707,417	7,483,829	7,142,589
364 Poles, towers, fixtures	658,617	(32,096)	(29,317)	2,209				73,001	672,414	665,516
365 OH conductors, devices	1,087,701	(106,619)	(97,402)	7,233				183,774	1,074,687	1,081,194
366 UG conduit	4,776,022	(4,004)	(4,113)	1,312				327,980	4,574,475	4,675,249
367 UG conductors	4,287,009	(264,061)	(259,988)	88,311				719,918	4,571,189	4,429,099
368 Line transformers	954,133	(49,393)	(22,391)	4,569				80,462	967,380	950,757

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
AT 12/31/94

Attachment RR-DTE-2(d)

	BEGINNING RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	RW&P	ADJUSTMENTS	PROVISION	ENDING RESERVES	AVERAGE RESERVES
Steam Production									
311 Structures	3,210,297	(4,800)	(4,800)			116,214	3,321,711	3,266,004	3,266,004
312 Boiler plant	5,239,290	(15,945)	(38,635)			246,512	5,431,222	5,335,256	5,335,256
312 Boiler plant - asbestos adjust	0	69,000	73,131			0	142,131	71,066	71,066
314 Turbo generators	4,153,966					103,248	4,297,234	4,245,610	4,245,610
315 Accessory equipment	4,456,007					85,392	4,541,399	4,498,703	4,498,703
316 Miscellaneous plant	180,378					8,314	188,692	184,535	184,535
Asbestos Removal in 101	0					50,089	50,089	25,045	25,045
Total Steam Production	17,279,958	48,255	34,496	0	0	0	609,769	17,972,478	17,626,219
Other Production									
341 Structures	54,886						1,217	56,103	55,495
342 Fuel holders	107,568						2,725	110,293	108,931
343 Prime movers	1,421,829	(5,120)	(1,030)				39,977	1,455,656	1,438,743
344 Generators	1,427,177						16,970	1,444,147	1,435,662
345 Accessory equipment	139,856						4,958	144,814	142,335
346 Miscellaneous plant	9,859						207	10,066	9,963
Total Other Production	3,161,175	(5,120)	(1,030)	0	0	0	66,054	3,221,079	3,191,129
Transmission									
352 Structures	548,491						108,880	657,371	602,931
353 Station equipment	1,154,826	(1,000)	(1,000)				166,928	1,320,754	1,237,790
355 Poles and fixtures	4,445						916	5,361	4,903
357 UG conduit	534,133						123,691	657,824	595,979
358 UG conductors	591,730						137,109	728,839	660,285
Total Transmission	2,833,625	(1,000)	0	0	0	0	537,524	3,370,149	3,101,888
Distribution									
361 Structures	1,060,505						70,925	1,131,430	1,095,968
362 Station equipment	7,483,829	(44,692)	(12,197)				718,571	8,145,511	7,814,670
364 Poles, towers, fixtures	672,414	(22,076)	(29,905)				76,925	699,480	685,947
365 OH conductors, devices	1,074,687	(77,352)	(125,887)				188,745	1,068,785	1,071,736
366 UG conduit	4,574,475	(2,258)	(4,826)				338,331	4,906,186	4,740,331
367 UG conductors	4,571,189	(184,193)	(2,15,224)				31	758,282	4,948,318
368 Line transformers	967,380	(31,573)	(5,174)					81,832	1,012,465

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
AT 12/31/94

	BEGINNING RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	RWIP	ADJUSTMENTS	PROVISION	ENDING RESERVES	AVERAGE RESERVES
369 Services OH and UG	1,302,366	(15,512)	(22,711)				141,665	1,405,308	1,354,087
370 Meters	1,503,869	(14,698)	(8,439)				188,884	1,669,616	1,586,743
373 Street lighting	56,771	(102,560)	(33,346)	2,525			199,722	123,112	89,942
Total Distribution	23,267,485	(494,914)	(457,709)	31,936	0	31	2,763,882	25,110,711	24,189,101
General									
390 Structures	526,966	(30,701)	(24,130)				17,933	490,068	508,517
391 Office furniture & equipment	115,695						7,580	123,275	119,485
392 Transportation equipment	56,693						0	56,693	56,693
393 Stores equipment	9,208						813	10,021	9,615
394 Tools, shop & garage	170,960	(10,220)					16,547	177,287	174,124
395 Lab equipment	69,664						3,765	73,429	71,547
397 Communication equipment	51,351						3,654	55,005	53,178
398 Miscellaneous equipment	29,872						2,397	32,269	31,071
Total General	1,030,409	(40,921)	(24,130)	0			0	52,689	1,018,047
Retirement WIP	155,160								1,024,230
Total Utility	47,727,812	(493,700)	(448,373)	31,936	18,642	31	4,029,918	50,866,266	49,297,048
390 Amortization	29,568						362	29,930	29,749
303 Amortization	139,827						46,609	186,436	163,132
Non-Utility plant	4,484,830	(7,437)	(28,254)		(402)		86,749	4,535,486	4,510,158
Tie to OR balances	0	(28,254)	28,254				0	0	0
Total Company	52,382,037	(529,391)	(448,373)	31,936	18,240	31	4,163,638	55,618,118	54,000,087

**CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
AS OF DECEMBER 31, 1995**

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
AS OF DECEMBER 31, 1995

	BEGINNING RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	RWIP	ADJS	PROVISION	ENDING RESERVES	AVERAGE RESERVES
General									
390 Structures	490,068	(21,162)	(8,287)				29,198	489,807	489,938
391 Office furniture & equipment	123,275	(145)					7,579	130,709	126,992
392 Transportation equipment	56,693	(9,227)		925				48,391	52,542
393 Stores equipment	10,021							10,834	10,428
394 Tools, shop & garage	177,287	(4,082)	(1,049)				19,250	191,406	184,347
395 Lab equipment	73,429	(554)					3,760	76,535	75,092
397 Communication equipment	55,005	(52)					3,796	58,749	56,877
398 Miscellaneous equipment	32,269						2,397	34,666	33,468
Total General	1,018,047	(35,170)	(9,398)	925		0	66,793	1,041,197	1,029,624
Retirement WIP	173,802							188,562	178,732
Total Utility	50,866,266	(548,990)	(456,661)	88,810	9,860	(86,135)	4,127,331	54,001,481	52,433,885
390 Amortization	29,930							362	30,292
303 Amortization	186,436							27,189	213,625
Non-Utility plant	4,535,486	(62,043)	(32,494)		402		152,367	4,593,718	4,564,602
Tls to OR balances	0							0	0
Total Company	55,618,118	(611,038)	(488,155)	88,810	10,262	(86,135)	4,307,249	58,839,116	57,228,629
	(A)	(B)	(C)	(D)	(E)	(F)			

(A) Prop, Plant & Equipment Rpt, 12/31/95
(B) See Reconciliation Report

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
AS OF DECEMBER 31, 1996

01-Jan-96 BEGINNING RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	BWIP	ADJS	ACCRUAL	ENDING RESERVE	31-Dec-96 AVERAGE RESERVE
Steam Production								
311 Structures								
312 Boiler plant	3,432,037	(27,108)					3,424,983	3,478,060
312 Boiler plant - asbestos adjust	5,728,627	(25,672)	(36,820)				5,839,519	5,839,519
314 Turbo generators	49,528						28,308	38,418
315 Accessory equipment	4,400,482	(22,384)					4,483,194	4,441,838
316 Miscellaneous plant	4,626,904	(27,236)	(2,959)				4,682,858	4,654,881
Total Steam Production	196,777	(2,259)					203,093	199,935
	18,434,355	(104,659)	(39,779)	0	0		18,872,946	18,653,651
Other Production								
341 Structures	57,320						1,217	58,537
342 Fuel holders	113,018						2,725	115,743
343 Prime movers	1,495,729						40,073	1,535,802
344 Generators	1,461,117						16,970	1,478,087
345 Accessory equipment	148,468						5,404	153,872
346 Miscellaneous plant	13,751						8,145	21,896
Total Other Production	3,289,403	0	0	0	0		74,534	3,363,937
								3,326,672
Transmission								
766,251								
352 Structures	1,487,704						108,880	875,131
353 Station equipment	6,277						168,374	1,656,078
355 Poles and fixtures	781,515						916	7,193
357 UG conduit	865,948						123,691	905,206
Total Transmission	3,907,685	0	0	0	0		137,109	1,003,057
								934,503
								4,446,685
								4,177,181
Distribution								
361 Structures	1,196,054						72,808	1,268,862
362 Station equipment	8,709,312	(50,215)	(1,716)				77,1925	9,428,306
364 Poles, towers, fixtures	740,928	(23,079)	(3,967)				85,942	9,069,309
365 OH conductors, devices	1,138,059	(149,867)	(35,700)	9,180			202,984	771,002
366 OH conduit	5,202,188	(1,045)	(3,967)	836			555,077	1,164,657
367 UG conductors	5,497,651	(238,463)	(122,965)	26,915			359,066	5,379,632
368 Line transformers	1,097,253						821,145	5,740,967
369 Services OH and UG	1,508,474	(24,815)	(19,833)				89,744	1,187,262
370 Meters	1,831,444	(565,398)	(19,615)				151,366	1,615,192
373 Street lighting	223,805	(84,167)	(11,900)		3,547		193,191	1,292,632
Total Distribution	27,145,168	(1,137,039)	(396,663)	41,729	0		265	2,952,985
								28,606,445
								27,875,807

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CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
AS OF DECEMBER 31, 1996

01-Jun-96 BEGINNING RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	BWIP	AD'dS	ACC'AL	31-Dec-96 AVERAGE RESERVE	
							ENDING RESERVE	
General								
390 Structures	489,761	(36,448)	(5,456)				43,148	491,005
391 Office furniture & equipment	130,709						8,228	138,937
392 Transportation equipment	48,391							48,391
393 Stores equipment	10,834							
394 Tools, shop & garage	191,400	(5,614)					1,078	11,912
395 Lab equipment	76,635						22,001	207,787
397 Communication equipment	58,801						3,752	80,387
398 Miscellaneous equipment	34,666	(1,426)					3,979	62,780
							2,453	35,693
								35,180
Total General	1,041,197	(43,488)	(5,456)	0	0	0	84,639	1,059,046
Retirement WIP	183,662							
Total Utility	54,001,480	(1,285,186)	(441,898)	41,729	(19,952)	1	0	163,711
								173,687
390 Amortization	30,292						362	30,654
303 Amortization	213,625						0	213,625
Non-Utility plant	4,593,717	(49,556)	(43,412)					4,723,982
Total Company	58,839,114	(1,334,742)	(495,310)	41,729	15,617	(19,954)	4,442,403	61,498,858
								60,168,992

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
Year Ended December 31, 1997

	01-Jan-97 BEGINNING RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	RWIE	ADJS	ACCUAL	31-Dec-97 ENDING RESERVE	12 Month AVERAGE RESERVE
Steam Production									
311 Structures	3,524,083	(707)	(19,924)					3,523,900	3,523,992
312 Boiler plant	5,960,410	(24,288)						6,026,218	5,988,314
312 Boiler plant - asbestos adjust	29,308				(20,000)	(20,220)	289,318	298,406	163,867
314 Turbo generators	4,483,194		(32,933)					110,722	4,512,089
315 Accessory equipment	4,682,858	(2,460)						86,508	4,766,906
316 Miscellaneous plant	203,093							8,545	4,724,882
Total Steam Production	18,872,946	(47,455)	(52,857)	0	(20,220)	0	615,637	19,368,051	19,120,500
	108,01	108,04	108,05	108,08	108,02		108,01	108,01	(19,368,051)
	(18,872,947)	47,454	52,857	0	(20,220)		(615,637)		
Other Production									
341 Structures	58,537						1,217	59,754	59,146
342 Fuel holders	115,743						2,725	118,468	117,106
343 Prime movers	1,536,802						40,073	1,575,875	1,556,899
344 Generators	1,478,087						16,970	1,495,057	1,486,572
345 Accessory equipment	153,872						5,404	159,276	156,574
346 Miscellaneous plant	21,896	(6,043)	(370)	(100)	(100)		8,171	23,554	22,755
Total Other Production	3,363,937	(6,043)	(370)	(100)	0	0	74,560	3,431,984	3,399,962
	108,11	108,13	108,14	108,15	108,16	0	108,12	108,11,12,13(4,45)	(3,491,984)
	(3,363,937)	6,043	370	370			(74,560)		
Transmission									
352 Structures	875,131						108,880	984,011	929,571
353 Station equipment	1,656,078						171,286	1,827,364	1,741,721
355 Poles and fixtures	7,193						916	8,109	7,651
357 UG conduit	905,206						123,691	1,028,897	967,052
358 UG conductors	1,003,057						137,254	1,140,311	1,071,684
Total Transmission	4,446,665	0	0	0	0	0	542,027	4,988,692	4,717,679
	108,33	108,34	108,35	108,38	108,38	0	108,32	108,31,32	(4,988,692)
	(4,446,664)	0	0	0	0		(542,027)		(4,988,691)

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
Year Ended December 31, 1997

	01-Jan-97 BEGINNING RESERVES	RETIREMIS	REMOVAL COSTS	SALVAGE	RWIP	ADJS	ACCUAL	31-Dec-97 ENDING RESERVE	12 Month AVERAGE RESERVE
Distribution									
361 Structures	1,268,862		(150)				72,739	1,341,429	1,305,146
362 Station equipment	9,439,306		(47,738)	(22)			794,576	10,169,290	9,799,298
364 Poles, towers, fixtures	801,076		(15,735)	(6,854)			90,166	873,248	837,162
365 OH conductors, devices	1,164,657		(65,506)	(2,259)	26,652		207,481	1,323,879	1,244,268
366 UG conduit	5,557,077		(48,080)	(9,405)			366,096	5,868,190	5,712,633
367 UG conductors	5,984,282		(318,267)	(6,903)			855,145	6,479,939	6,232,111
368 Line transformers	1,187,262		0	(45,697)	4,476		94,326	1,281,588	1,234,425
369 Services OH and UG	1,615,192		(23,324)	(3,349)	2,170		156,055	1,746,744	1,680,968
370 Meters	1,252,632		(1,374,032)	(197,285)	53,207		334	147,771	(117,373)
373 Street lighting	346,099		(95,372)	(13,694)	41,935			227,458	567,629
Total Distribution	28,606,445		(1,988,204)	(285,466)	128,340	0	334	3,011,813	426,213
	108,41		(108,43)	108,44	108,45,46		108,47	29,473,260	29,039,853
	28,606,443		1,988,205	285,468	(128,340)		(301,814)	108,41,45	(29,473,259)
General									
1,076,892		(25,910)	(4,649)	0			91,262	1,137,595	1,107,244
108,51,81		108,53,83	108,54,84	108,55,85			108,52,82	108,51,81	(1,137,595)
(1,076,892)		(25,910)	4,649	0			0		
163,711					(25,288)				
56,530,596		(2,067,612)	(343,344)	128,240	(25,288)		4,335,299	138,423	151,067
Tot 108		108,03,13,33,49,53,83	108,04,14,44,54	108,15,45,46,86	(19,886)		108,02,12,32,52	58,538,005	57,534,305
(86,530,596)		2,067,612	343,344	(128,240)			(4,335,300)	Tot 108	58,533,005
Retirement WIP									
Total Utility									
390 Amortization	30,654							362	31,016
303 Amortization	213,625							0	213,625
Non-Utility plant	4,723,982		(36,248)	(52,484)	43,412		245,084	4,923,746	4,823,864
(4,723,982)							122,10,12,13,14	Tot 122	(4,923,746)
Total Company	61,498,857		(2,103,860)	(395,828)	128,240	18,124	(19,886)	4,580,745	63,706,392
									62,602,629

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
Year Ended December 31, 1998

Attachment RR-DTE-2(h)

	BEGINNING RESERVES	REMOVAL COSTS	SALVAGE	RWIP	ADJS	ACCUAL	ENDING RESERVE	12 Month AVERAGE RESERVE
Steam Production								
311 Structures	3,643,920	(4,576,592)			932,672		0	1,821,960
312 Boiler plant	6,195,516	(12,369,492)			6,173,976		0	3,097,758
312 Boiler plant - asbestos adjust	9,088				(9,088)		0	4,544
314 Turbo generators	4,540,983	(4,403,467)			(20,582)		116,934	2,328,869
315 Accessory equipment	4,766,906	(1,896,252)			(429,657)		2,440,997	3,603,952
316 Miscellaneous plant	211,638	(323,678)			112,040		0	106,819
Total Steam Production B & K	19,368,051	(23,569,481)	0	0	6,759,861	0	2,557,931	10,962,992
	108.01 .08 (19,368,058)	108.04 sale	108.05 sale	108.06 sale	108.08 sale	108.02 sale	108.01 .08 (2,557,931)	
Other Production								
341 Structures	59,754	(72,874)			13,120		0	29,877
342 Fuel holders	118,468	(176,376)			57,908		0	59,234
343 Prime movers	1,575,875	(2,142,932)			567,057		0	787,988
344 Generators	1,495,057	(1,663,748)			168,691		0	747,529
345 Accessory equipment	165,276	(238,940)			74,664		0	79,638
346 Miscellaneous plant	23,554	(512,361)			488,807		0	11,777
Total Other Production - Jts	3,431,984	(4,802,231)	0	0	1,370,247	0	0	1,715,983
	108.11 (3,431,984)	108.13 sale	108.16 sale	108.18 sale	108.12 sale	108.11-15 0	108.11-15 0	
Transmission								
352 Structures	984,011				108,880	1,092,891	1,038,451	
353 Station equipment	1,827,364				172,772	2,000,136	1,913,750	
355 Poles and fixtures	8,109				916	9,025	8,567	
357 UG conduit	1,028,897				123,691	1,152,588	1,090,743	
358 UG conductors	1,140,311				139,493	1,279,804	1,210,058	
Total Transmission	4,988,692	0	0	0	545,752	5,534,444	5,261,569	
	108.31 (4,988,691)	108.33 0	108.34 0	108.35 0	108.36 0	108.31 .32 (5,261,569)	108.31 .32 (5,534,444)	

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS
Year Ended December 31, 1998

	BEGINNING RESERVES	RETIEMENTS	REMOVAL COSTS	SALVAGE	RWIP	ADRS	ACCUAL	ENDING RESERVE	12 Month AVERAGE RESERVE
Distribution									
361 Structure	1,341,429	0	(21,187)	(7,823)				72,670	1,377,764
362 Station equipment	10,169,280	(22,527)	(8,318)					839,251	11,206,911
364 Poles, towers, fixtures	8,732,428	(76,760)	(28,344)	35,527				101,420	943,823
365 OH conductor, devices	1,322,879	(955)	(352)					215,600	1,395,890
366 UG conduit	5,888,190	(505,468)	(186,644)					375,778	6,242,663
367 UG conductors	6,479,939	(65,723)	(24,291)					904,901	6,698,702
368 Line transformers	1,281,588	(30,229)	(11,162)					98,178	6,589,321
369 Services OH and UG	1,746,744	(360,650)	(133,172)	22,953				163,135	1,292,585
370 Meters	(117,373)	(89,988)	(33,228)	402				117,875	1,868,488
373 Street lighting	506,326							(470,367)	1,807,616
Total Distribution	29,473,260	(1,173,537)	(433,334)	67,741	0			235,305	(29,870,877)
	108,41	108,43	108,44	108,45,46				618,817	562,572
	(29,473,269)	1,173,537	433,334	67,741					
General	1,137,595	(115,912)	(12,836)				28,714	539,993	1,357,575
	108,51 - 81	108,53, 83 & Avg	108,54,84					108,52,82	108,51 - 86
	(1,137,585)	49,416	(12,835)					(539,993)	(1,577,554)
Retirement WIP	138,423								
Total Utility	58,538,005	(29,661,161)	(446,170)	67,741	(152,198)			(13,775)	62,324
	Tot 108	108,03,13,33,49,30,83	108,04,14,44,54	108,15,45,46,86	(152,198)			41,979,397	50,258,706
	(58,538,005)	1,222,953	446,169					Tot 108	(41,978,397)
380 Amortization								362	31,378
383 Amortization	31,016							0	213,625
Non-Utility plant	213,625								213,625
4,923,746	(84,337)								4,939,379
	{4,623,746}								
Total Company	63,706,392	(29,745,498)	(446,170)	67,741	(102,040)	9,220,327	4,478,660	47,179,412	55,442,907

1999 Analysis of Salvage and Cost of Removal*

wo	acc1	aml	sub		COR	SALV	362	364	365	366	367	368	369	373	Total
7002.1	364	66,685		14%	10,928	-3,686									
7002.2	364	159,574		34%	28,151	-8,821									
7002.3	365	223,034		48%	38,551	-12,329									
7002.4	373	19,983		4%	3,275	-1,105									
7002.5	373	19 469,285	0%		3	-1									
7002.9	108	50,966	520,281		76,909	-25,943									
				100%											
					COR	37,079	36,551								
					Salvage	-12,508	-12,329								
														3,278	76,908
														-1,106	-25,943
7004.1	366	27,901		7%	2,569	-171									
7004.3	367	280,138		74%	25,795	-1,722									
7004.4	373	58,838		15%	5,234	-349									
7004.5	373	7,435		2%	685	-46									
7004.6	373	5,822	378,135	2%	536	-36									
7004.9	108	32,494	410,629		34,818	-2,324									
				100%											
					COR	2,569	25,795								
					Salvage	-171	-1,722								
														6,454	34,818
														-431	-2,324
7008	369	40,997													
7006.9	108	24,756	65,753		24,756										
7008	369	129,921													
7008.9	108	21,874	151,795		21,874										
7010	368	227,818													
7010.9	108	19,689	247,507		19,689										
7011.9	108	0													
7014.9	367	-7,439													
7022.1	364	5,018		11%											
7022.3	365	35,341		78%											
7022.4	373	5,169	45,528	11%											
7022.9	108	8,927	54,455												
70241	366	9,483		20%											
70243	367	37,924		79%											
70244	373	370	47,777	1%											
70249	108	6,151	53,928												
70421	364	5,905		25%											
70423	365	13,324		56%											
70424	373	4,668	23,898	20%											
70429	108	3,699	27,597												
70441	366	31,822		44%											
70443	367	40,268	72,090	56%											
70449	108	13,136	85,226												
70621	364	30,414		76%											
70623	365	10,212	40,026	25%											
70629	108	13,217	53,843												
77241	366	2,975		2%											
77242	367	165,011	168,586	98%											
77249	108	2,865	171,451												
78819	367	461													
79819	367	404													
79909	367	3,053													
7921	362	1,744													
79881	364	2,339		14%											
79882	365	14,041	16,380	86%											
79889	108	5,090													
Totals		1,744	35,193	40,899	9,468	35,586	19,689	46,630						9,980	131,535
COR		1,744	49,598	53,229	9,639	44,747	19,689	46,630						11,516	236,792
Salvage		0	-14,406	-12,329	-171	-9,161	0	0						-1,537	-37,604
		1,744	35,193	40,899	9,468	35,586	19,689	46,630						9,980	131,535

Note: This document is not a historical document. It was prepared on 1/26/05 by reference to historical records of closed work orders.

CAMBRIDGE ELECTRIC LIGHT COMPANY
DEPRECIATION ANALYSIS

AT 12/31/99 *

	BEGINNING RESERVES	RETIREMENTS	REMOVAL COSTS	SALVAGE	ADJUSTMENTS	PROVISION	ENDING RESERVES	AVERAGE RESERVES
Distribution								
361 Structures	1,414,099					72,670	1,486,769	1,450,434
362 Station equipment	12,244,531	33,787	852			882,120	13,161,290	12,702,911
364 Poles, towers, fixtures	943,823	(35,607)	(52,101)	14,406		107,365	977,886	960,855
365 OH conductors, devices	1,469,902	(142,270)	(64,631)	12,329		226,696	1,502,026	1,485,964
366 UG conduit	6,242,663	(1,939)	(9,639)	171		382,830	6,614,086	6,428,375
367 UG conductors	6,698,702	(258,197)	(142,754)	9,161		967,168	7,274,080	6,986,391
368 Line transformers	1,292,585	(41,288)	(19,689)			102,973	1,334,586	1,313,586
369 Services OH and UG	1,868,488	(22,320)	(46,630)			170,016	1,969,554	1,919,021
370 Meters	(470,367)	(239,246)	0			111,237	(598,376)	(534,372)
373 Street lighting	618,817	(61,105)	(11,516)	1,537	(73,994)	235,890	709,559	684,178
Total Distribution	32,323,243	(768,185)	(346,103)	37,604	(73,994)	3,258,880	34,431,440	33,377,343

Note: This document is not a historical document. It was prepared on 1/26/05 by reference to the information shown on the Form 1, the data summarized on page 1 of this attachment, the known 1998 ending balances from Attachment RR-DTE-2(h), and the known 2000 starting balance from Attachment RR-DTE-2(j).

Monthly Depreciation Reserve Activity

Attachment RR-DTE-2(j)

Starting Month: Dec/2000
Ending Month: Dec/2000

Cambridge Electric Light

Financial	Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / (Gain)	Ending Reserve
Former Com. Companies									
121 CEL Black Non-Utility		\$4,446,084.24	\$228,910.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,674,994.72
121.02 CEL Non-Utility		\$6,661.49	\$2,083.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,744.73
303 Intangible Plant Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
314 CEL Blackstone		\$686,876.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$686,876.64
315 CEL Blackstone		\$1,947,861.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,947,861.69
352 CEL Trans. Structures		\$1,201,771.00	\$108,879.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,310,650.78
353 CEL Trans. Station Equip		\$2,172,908.57	\$172,922.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,345,831.21
355 CEL Trans Poles		\$9,941.00	\$916.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,857.48
357 CEL Trans UG Conduit		\$1,276,279.00	\$123,890.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,399,968.58
358 CEL Trans UG Conductors		\$1,419,572.00	\$139,767.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,559,339.72
361 CEL Dist Structures		\$1,486,789.00	\$72,670.33	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,559,439.33
362 CEL Dist Station Equip		\$13,160,438.05	\$895,253.68	(\$34,652.13)	(\$2,114.03)	\$0.00	\$0.00	\$0.00	\$14,018,925.57
364 CEL Dist Poles		\$976,581.00	\$114,242.49	(\$26,534.32)	(\$2,950.93)	\$0.00	\$0.00	\$0.00	\$1,063,781.90
365 CEL Dist OH Conductors		\$1,393,128.00	\$236,782.10	(\$68,698.50)	(\$13,105.61)	\$0.00	\$0.00	\$0.00	\$1,561,211.60
366 CEL Dist OH Conduit		\$6,623,554.00	\$388,237.58	(\$12.14)	(\$1.08)	\$0.00	\$0.00	\$0.00	\$7,011,779.44
367 CEL DIST UG Conductors		\$7,114,673.00	\$1,016,673.68	(\$342,614.98)	(\$20,411.06)	\$0.00	\$0.00	\$0.00	\$7,776,239.68
368 CEL Dist Line Transformers		\$1,304,274.00	\$110,254.83	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,414,528.83
369 CEL Dist Services		\$1,991,184.00	\$167,024.39	(\$29,375.84)	(\$11,705.09)	\$0.00	\$0.00	\$0.00	\$2,117,127.46
370 CEL Dist Meters		\$67,359.00	\$110,242.15	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$177,601.15
373 CEL Dist Street Lighting		\$730,086.00	\$237,131.41	(\$33,293.01)	(\$15,618.50)	\$0.00	\$0.00	\$0.00	\$833,904.40
390 CEL Structures General		\$523,327.00	\$59,133.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$582,460.96
391 CEL Office Furniture & Fixtures		\$153,367.00	\$6,849.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$160,216.40
392 CEL Transportation Equipment		\$47,810.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,810.60
393 CEL Stores Equipment		\$14,324.00	\$1,191.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,515.16
394 CEL Tools & Work Equipment		\$247,315.00	\$25,772.26	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$273,087.26
395 CEL Laboratory Equipment		\$83,113.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,113.00
396 CEL Power Operated Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
397 CEL Communications Equipment		\$72,037.00	\$3,936.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,973.19
398 CEL Misc General Equipment		\$40,600.00	\$2,362.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$42,962.80

Monthly Depreciation Reserve Activity

Starting Month: Jan/2000

Ending Month: Dec/2000

**Cambridge Electric Light
Financial**

Nstar Company

Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / (Gain)	Ending Reserve
Former Com Companies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-depreciable Cambridge Electric	\$49,197,875.28	\$4,224,929.33	(\$535,180.92)	(\$65,906.30)	\$0.00	\$0.00	\$0.00	\$52,860,805.28
Company Total:	49,197,875.28	4,224,929.33	(535,180.92)	(65,906.30)	0.00	0.00	0.00	52,860,805.28
Grand Total:	\$49,197,875.28	\$4,224,929.33	(\$535,180.92)	(\$85,906.30)	\$0.00	\$0.00	\$0.00	\$52,860,805.28

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Starting Month: Jan/2001
 Ending Month: Dec/2001

Monthly Depreciation Reserve Activity

Cambridge Electric Light	Financial	Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / (Gain)	Ending Reserve
Former Com. Companies		\$4,674,994.72	\$229,113.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,904,108.32
121 CEL Black Non-Utility		\$8,744.73	\$2,083.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,827.93
121.02 CEL Non-Utility		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
303 Intangible Plant Software		\$886,876.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$886,876.64
314 CEL Blackstone		\$1,947,861.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,947,861.69
315 CEL Blackstone		\$1,310,650.78	\$108,879.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,419,530.38
352 CEL Trans. Structures		\$2,345,831.21	\$172,922.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,518,753.61
353 CEL Trans Station Equip		\$10,857.48	\$916.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,773.92
355 CEL Trans Poles		\$1,389,969.58	\$123,690.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,533,660.18
357 CEL Trans UG Conduit		\$1,556,339.72	\$139,767.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,699,107.20
358 CEL Trans UG Conductors		\$1,559,439.33	\$74,298.72	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,635,738.05
361 CEL Dist Structures		\$14,018,925.57	\$922,747.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,941,259.68
362 CEL Dist Station Equip		\$1,063,781.90	\$114,398.24	(\$1,549.55)	\$4,511.07	\$0.00	\$0.00	\$0.00	\$0.00	\$1,181,139.66
364 CEL Dist Poles		\$1,561,211.60	\$235,510.56	(\$3,242.22)	\$11,545.08	\$0.00	\$0.00	\$0.00	\$0.00	\$1,805,025.02
365 CEL Dist OH Conductors		\$7,011,779.44	\$390,183.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,401,962.56
366 CEL Dist OH Conduit		\$7,776,239.68	\$1,017,115.80	(\$91,135.27)	(\$47,895.27)	\$0.00	\$0.00	\$0.00	\$0.00	\$8,654,324.94
367 CEL DIST UG Conductors		\$1,414,528.83	\$114,858.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,529,387.67
368 CEL Dist Line Transformers		\$2,117,127.46	\$167,971.20	(\$181.01)	(\$8,527.71)	\$0.00	\$0.00	\$0.00	\$0.00	\$2,276,389.94
369 CEL Dist Services		\$177,601.15	\$110,242.08	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$287,843.23
370 CEL Dist Meters		\$923,904.40	\$235,833.00	(\$1,754.49)	(\$10,496.16)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,157,486.75
373 CEL Dist Street Lighting		\$532,460.96	\$59,733.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$641,594.80
390 CEL Structures General		\$180,216.40	\$6,849.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$167,065.76
391 CEL Office Furniture & Fixtures		\$47,810.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$47,810.60
392 CEL Transportation Equipment		\$15,515.16	\$1,191.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$16,706.28
393 CEL Stores Equipment		\$273,087.26	\$25,772.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$298,859.54
394 CEL Tools & Work Equipment		\$83,113.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,113.00
395 CEL Laboratory Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 CEL Power Operated Equipment		\$75,973.19	\$3,936.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,909.43
397 CEL Communications Equipment		\$42,962.80	\$2,362.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$45,325.60
398 CEL Misc General Equipment										

Monthly Depreciation Reserve Activity

Starting Month: Jan/2001

Ending Month: Dec/2001

Nstar Company

Cambridge Electric Light

<u>Depr. Group</u>	<u>Beginning Reserve</u>	<u>Provision</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Salvage and Other Credits</u>	<u>Transfers and Adjustments</u>	<u>Loss / (Gain)</u>	<u>Ending Reserve</u>
Former Com Companies	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-depreciable Cambridge Electric	\$52,860,805.28	\$4,259,775.84	(\$97,862.54)	(\$51,276.20)	\$0.00	\$0.00	\$0.00	\$56,971,442.38
Company Total:	52,860,805.28	4,259,775.84	(97,862.54)	(51,276.20)	0.00	0.00	0.00	56,971,442.38
Grand Total:	\$52,860,805.28	\$4,259,775.84	(\$97,862.54)	(\$51,276.20)	\$0.00	\$0.00	\$0.00	\$56,971,442.38

Starting Month: Jan/2002
 Ending Month: Dec/2002

Monthly Depreciation Reserve Activity

Cambridge Electric Light Financial	Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / (Gain)	Ending Reserve
Nstar Company									
Former Com. Companies		\$4,904,108.32	\$229,260.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$5,133,368.32
121 CEL Black Non-Utility		\$10,827.93	\$2,083.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,911.13
121.02 CEL Non-Utility		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
303 Intangible Plant Software		\$686,876.64	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$686,876.64
314 CEL Blackstone		\$1,947,861.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,947,861.69
315 CEL Blackstone		\$1,449,530.38	\$108,879.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,528,409.98
352 CEL Trans. Structures		\$2,518,753.61	\$172,922.40	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,681,876.01
353 CEL Trans Station Equip		\$11,773.92	\$916.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,860.36
355 CEL Trans Poles		\$1,522,850.18	\$123,680.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,647,350.73
357 CEL Trans UG Conduit		\$1,689,107.20	\$139,835.16	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,838,942.36
358 CEL Trans UG Conductors		\$1,633,738.05	\$79,055.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,712,793.93
361 CEL Dist Structures		\$14,941,259.88	\$989,17.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$15,985,632.16
362 CEL Dist Station Equip		\$1,181,139.66	\$117,026.04	(\$29,209.39)	(\$15,682.25)	\$0.00	\$0.00	\$0.00	\$1,253,274.06
364 CEL Dist Poles		\$1,805,025.02	\$245,915.52	(\$20,487.87)	(\$44,093.12)	\$0.00	\$0.00	\$0.00	\$1,986,359.55
365 CEL Dist OH Conductors		\$7,401,962.58	\$393,882.24	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,795,844.80
366 CEL Dist OH Conduit		\$8,654,324.94	\$1,044,387.24	(\$97,221.49)	(\$60,317.26)	\$0.00	\$9,800.00	\$0.00	\$1,845,433.79
367 CEL DIST UG Conductors		\$1,529,387.67	\$121,312.20	\$0.00	(\$5,266.08)	\$0.00	\$0.00	\$0.00	\$2,514,501.43
368 CEL Dist Line Transformers		\$2,276,389.94	\$233,325.84	(\$10,135.03)	(\$20,279.32)	\$0.00	\$35,200.00	\$0.00	\$82,129.32
369 CEL Dist Services		\$237,843.23	\$109,163.16	(\$312,993.06)	(\$1,884.01)	\$0.00	\$0.00	\$0.00	\$1,386,207.33
370 CEL Dist Meters		\$1,157,486.75	\$237,382.68	(\$4,180.94)	(\$1,481.16)	\$0.00	\$0.00	\$0.00	\$724,969.48
373 CEL Dist Street Lighting						\$0.00	\$0.00	\$0.00	
390 CEL Structures General		\$841,554.80	\$83,404.68	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$53,767.02
391 CEL Office Furniture & Fixtures		\$167,065.76	\$9,482.28	(\$122,781.02)	\$0.00	\$0.00	\$0.00	\$0.00	\$35,657.43
392 CEL Transportation Equipment		\$47,810.80	\$0.00	(\$12,153.17)	\$0.00	\$0.00	\$0.00	\$0.00	\$17,897.40
393 CEL Stores Equipment		\$16,708.28	\$1,191.12	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$352,970.83)
394 CEL Tools & Work Equipment		\$298,859.54	\$23,471.99	(\$675,302.36)	\$0.00	\$0.00	\$0.00	\$0.00	\$6,208.62
395 CEL Laboratory Equipment		\$83,113.00	\$0.00	(\$76,904.38)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 CEL Power Operated Equipment		\$0.00	\$0.00	(\$14,004.45)	\$0.00	\$0.00	\$0.00	\$0.00	
397 CEL Communications Equipment		\$79,908.43	\$3,575.42	(\$97,575.30)	\$0.00	\$0.00	\$0.00	\$0.00	\$17,180.63
398 CEL Misc General Equipment		\$45,325.60	\$1,315.86	(\$29,960.93)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-depreciable Cambridge Electric		\$0.00	\$0.00						

Monthly Depreciation Reserve Activity

Starting Month: Jan/2002

Ending Month: Dec/2002

<u>Cambridge Electric Light</u>		<u>Nstar Company</u>					
<u>Financial</u>	<u>Dept. Group</u>	<u>Beginning Reserve</u>	<u>Provision</u>	<u>Retirements</u>	<u>Cost of Removal</u>	<u>Salvage and Other Credits</u>	<u>Transfers and Adjustments</u>
Former Com Companies		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Software Vintage 2003 Corporate Ser		\$56,971,442.38	\$4,471,152.13	(\$1,488,904.94)	(\$149,003.20)	\$0.00	\$80,000.00
Company Total:		56,971,442.38	4,471,152.13	(1,488,904.94)	(149,003.20)	0.00	80,000.00
Grand Total:		\$56,971,442.38	\$4,471,152.13	(\$1,488,904.94)	(\$149,003.20)	\$0.00	\$80,000.00
							\$0.00

Attachment RR-DTE-2(m)

Starting Month: Jan/2003
 Ending Month: Dec/2003

Monthly Depreciation Reserve Activity

Cambridge Electric Light

Nstar Company

Financial	Dept. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / (Gain)	Ending Reserve
Former Com Companies		\$5,133,368.32	\$57,320.76	(\$6,986,744.31)	\$0.00	\$0.00	\$1,507,983.23	\$0.00	(\$268,143.00)
121 CEL Black Non-Utility		\$12,911.13	\$2,083.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,994.33
121.02 CEL Non-Utility		\$0.00	\$65,455.92	\$0.00	\$0.00	\$0.00	\$166,138.77	\$0.00	\$231,594.89
303 Intangible Plant Software		\$686,876.64	\$0.00	(\$635,497.15)	\$0.00	\$0.00	(\$51,379.49)	\$0.00	\$0.00
314 CEL Blackstone		\$1,947,861.69	\$0.00	(\$2,038,672.46)	\$0.00	\$0.00	\$90,810.77	\$0.00	\$0.00
315 CEL Blackstone		\$1,528,409.98	\$108,879.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,637,289.58
352 CEL Trans. Structures		\$2,691,676.01	\$176,263.32	\$0.00	\$0.00	\$0.00	\$14,374.09	\$0.00	\$2,882,313.42
353 CEL Trans Station Equip		\$12,690.36	\$916.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$13,806.80
355 CEL Trans Poles		\$1,647,350.78	\$123,891.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,771,041.38
357 CEL Trans UG Conduit		\$1,838,942.36	\$139,915.20	\$0.00	(\$2,112.90)	\$0.00	\$0.00	\$0.00	\$1,976,744.66
358 CEL Trans UG Conductors		\$1,712,793.93	\$71,805.24	(\$419,572.82)	\$0.00	\$0.00	\$0.00	\$0.00	\$1,365,026.35
361 CEL Dist Structures		\$15,965,632.16	\$1,050,513.00	(\$1,334,506.67)	(\$10,754.12)	\$0.00	\$749,638.32	\$0.00	\$16,420,522.69
362 CEL Dist Station Equip		\$1,253,274.06	\$120,169.32	(\$26,032.10)	(\$8,907.91)	\$0.00	(\$18,046.46)	\$0.00	\$1,322,456.91
364 CEL Dist Poles		\$1,986,359.55	\$262,856.76	(\$13,939.57)	(\$71,018.70)	\$0.00	(\$139,890.33)	\$0.00	\$2,024,366.71
365 CEL Dist OH Conductors		\$7,795,844.80	\$400,421.52	(\$656.46)	\$0.00	(\$9,951.05)	\$0.00	\$0.00	\$8,185,658.81
366 CEL Dist OH Conduit		\$9,550,773.43	\$1,102,181.76	(\$215,525.45)	(\$185,916.22)	\$0.00	(\$16,519.04)	\$0.00	\$10,224,994.48
367 CEL DIST UG Conductors		\$1,645,433.79	\$128,634.00	(\$665.17)	(\$3,528.95)	\$0.00	(\$61,907.42)	\$0.00	\$1,707,966.25
368 CEL Dist Line Transformers		\$2,514,501.43	\$302,198.28	(\$24,630.64)	(\$69,271.91)	\$0.00	(\$75,843.73)	\$0.00	\$2,646,953.43
369 CEL Dist Services		\$82,129.32	\$127,034.76	(\$537,588.16)	\$0.00	\$0.00	(\$13,062.82)	\$0.00	(\$341,487.90)
370 CEL Dist Meters		\$1,389,207.33	\$238,387.08	(\$25,200.08)	(\$1,382.12)	\$0.00	(\$35,589.92)	\$0.00	\$1,565,422.29
373 CEL Dist Street Lighting		\$724,989.48	\$78,581.04	(\$3,046,550.92)	\$0.00	\$0.00	\$2,326,549.26	\$9,316.46	\$92,895.32
390 CEL Structures General		\$53,767.02	\$13,625.04	(\$3,825.20)	\$0.00	\$0.00	\$6,496.83	\$0.00	\$70,063.69
391 CEL Office Furniture & Fixtures		\$35,657.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,657.43
392 CEL Transportation Equipment		\$11,897.40	\$1,010.28	(\$7,986.74)	\$0.00	\$0.00	\$594.48	\$0.00	\$11,515.42
393 CEL Stores Equipment		(\$352,970.83)	\$583.56	(\$2,384.73)	\$0.00	\$0.00	\$10,498.35	\$0.00	(\$344,283.65)
394 CEL Tools & Work Equipment		\$6,208.62	\$0.00	\$0.00	\$0.00	\$0.00	\$3,524.43	\$0.00	\$0.00
395 CEL Laboratory Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 CEL Power Operated Equipment		(\$14,080.45)	\$2,272.68	\$0.00	\$0.00	\$0.00	\$3,057.33	\$0.00	(\$8,780.44)
397 CEL Communications Equipment		\$17,180.63	\$1,204.56	(\$3,542.14)	\$0.00	\$0.00	\$1,740.98	\$0.00	\$16,584.03
398 CEL Misc General Equipment		\$0.00	\$0.00	(\$83,260.24)	\$0.00	\$0.00	\$83,260.24	\$0.00	\$0.00
Non-depreciable Cambridge Electric									

Monthly Depreciation Reserve Activity

Starting Month: Jan/2003

Ending Month: Dec/2003

Nstar Company

Cambridge Electric Light									
Financial	Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / (Gain)	Ending Reserve
Former Com. Companies		\$0.00	\$21,527.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$21,527.28
Software Vintage 2003 Corporate Ser		\$59,884,686.37	\$4,597,540.20	(\$15,386,782.01)	(\$352,893.83)	\$0.00	\$4,544,386.82	\$9,316.46	\$53,296,254.01
Company Total:		59,884,686.37	4,597,540.20	(15,386,782.01)	(352,893.83)	0.00	4,544,386.82	9,316.46	53,296,254.01
Grand Total:		\$59,884,686.37	\$4,597,540.20	(\$15,386,782.01)	(\$352,893.83)	\$0.00	\$4,544,386.82	\$9,316.46	\$53,296,254.01

Starting Month: Jan/2004

Ending Month: Dec/2004

Monthly Depreciation Reserve Activity

Nstar Company

Cambridge Electric Light Financial	Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / (Gain)	Ending Reserve
Former Com Companies		(\$268,143.00)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$268,143.00)
121 CEL Black Non-Utility		\$14,984.33	\$2,088.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,077.53
121.02 CEL Non-Utility		\$231,594.69	\$257,007.48	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$488,602.17
303 Intangible Plant Software		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
314 CEL Blackstone		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,746,169.18
315 CEL Blackstone		\$1,637,289.58	\$108,877.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,066,967.86
352 CEL Trans. Structures		\$2,882,313.42	\$184,648.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$14,523.24
353 CEL Trans Station Equip		\$13,606.80	\$916.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,894,731.98
355 CEL Trans Poles		\$1,771,041.38	\$123,691.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,118,580.22
357 CEL Trans UG Conduit		\$1,976,744.66	\$139,927.56	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,426,622.95
358 CEL Trans UG Conductors		\$1,365,026.35	\$61,596.60	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,066,788.75
361 CEL Dist Structures		\$16,450,522.69	\$1,047,140.76	(\$397,764.46)	(\$3,100.24)	\$0.00	\$1,308.00	\$0.00	\$1,384,823.19
362 CEL Dist Station Equip		\$1,322,456.91	\$119,524.92	(\$33,119.93)	(\$24,038.71)	\$0.00	\$0.00	\$0.00	\$2,162,223.43
364 CEL Dist Poles		\$2,024,366.71	\$254,119.68	(\$45,891.78)	(\$71,745.25)	\$1,374.07	\$0.00	\$0.00	\$8,492,632.52
365 CEL Dist OH Conductors		\$8,185,658.81	\$411,062.28	(\$97,896.73)	(\$6,191.84)	\$0.00	\$0.00	\$0.00	\$10,874,385.66
366 CEL Dist OH Conduit		\$10,234,984.48	\$1,215,341.40	(\$445,943.83)	(\$208,083.95)	\$6,014.84	\$72,002.72	\$0.00	\$1,837,453.53
367 CEL DIST UG Conductors		\$1,707,966.25	\$131,989.04	(\$1,636.90)	(\$874.86)	\$0.00	\$0.00	\$0.00	\$2,867,523.49
368 CEL Dist Line Transformers		\$2,646,953.43	\$278,281.20	(\$26,433.61)	(\$28,795.81)	\$0.00	(\$2,481.72)	\$0.00	(\$491,959.80)
369 CEL Dist Services		(\$341,487.90)	\$148,576.12	(\$209,048.02)	\$0.00	\$0.00	\$0.00	\$0.00	(\$1,747,402.45)
370 CEL Dist Meters		\$1,565,422.29	\$238,112.16	(\$25,382.05)	(\$30,749.95)	\$0.00	\$0.00	\$0.00	\$142,642.64
373 CEL Dist Street Lighting		\$92,895.32	\$49,747.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$83,410.97
390 CEL Structures General		\$70,063.69	\$18,347.28	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,657.43
391 CEL Office Furniture & Fixtures		\$35,657.43	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,344.74
392 CEL Transportation Equipment		\$11,515.42	\$829.32	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	(\$279,652.73)
393 CEL Stores Equipment		(\$344,283.65)	\$583.56	\$64,047.36	\$0.00	\$0.00	\$0.00	\$0.00	(\$6,256.00)
394 CEL Tools & Work Equipment		\$9,733.05	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$17,723.91
395 CEL Laboratory Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
396 CEL Power Operated Equipment		(\$8,760.44)	\$2,524.44	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$11,723.91
397 CEL Communications Equipment		\$16,584.03	\$1,139.88	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
398 CEL Misc General Equipment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Non-depreciable Cambridge Electric									

Monthly Depreciation Reserve Activity

Starting Month: Jan/2004
 Ending Month: Dec/2004

Nstar Company

Cambridge Electric Light Financial	Depr. Group	Beginning Reserve	Provision	Retirements	Cost of Removal	Salvage and Other Credits	Transfers and Adjustments	Loss / (Gain)	Ending Reserve
Former Com Companies	\$21,527.28	\$50,797.20	\$0.00	\$0.00	\$0.00	\$5,776.00	\$0.00	\$78,100.48	
Software Vintage 2003 Corporate Ser	\$53,286,254.01	\$4,846,876.48	(\$1,219,069.95)	(\$373,580.61)	\$7,388.91	\$77,265.00	\$0.00	\$56,635,133.84	
Company Total:	\$53,286,254.01	4,846,876.48	(1,219,069.95)	(373,580.61)	7,388.91	77,265.00	0.00	\$56,635,133.84	
Grand Total:	\$53,286,254.01	\$4,846,876.48	(\$1,219,069.95)	(\$373,580.61)	\$7,388.91	\$77,265.00	\$0.00	\$56,635,133.84	

Cambridge Electric Light Company
Summary of Street Light Depreciation Expense

Year	Sub-Account Col A	Plant Balance			Depreciation		Depreciation Expense		Notes Col I
		Beginning Col B	Ending Col C	Average Col D	Rate Col E	Forecast Col F	Actual Col G	Variance Col H	
1992	373.71	\$ 1,884,987	\$ 2,088,239	\$ 1,986,613	5.73%	\$ 113,833			Prior to 1999, the Company applied depreciation to each individual sub-account under account 373 at the individual rates. (1) Attachment RR-DTE-2(p)
	373.73	76,340	76,478	76,409	5.19%	3,966			
	373.74	434,211	434,211	434,211	2.42%	10,508			
	373.75	398,025	398,509	398,267	2.74%	10,913			
	Total	2,793,563	2,997,437	2,895,500	4.81%	139,219	\$ 139,220	\$ (1)	
1993	373.71	2,080,508	2,158,279	2,119,394	6.63%	140,516			Rates changed 6/1/93 per DPU 92-250 1993 rates are a blend of the old rate for 5 months and the new rate for 7 months (q) Attachment RR-DTE-2(q)
	373.73	75,945	76,013	75,979	5.60%	4,255			
	373.74	435,148	435,513	435,331	2.90%	12,625			
	373.75	402,319	399,643	400,981	3.32%	13,313			
	Total	2,993,920	3,069,448	3,031,684	5.63%	170,708	170,672	36	
1994	373.71	2,200,827	2,364,451	2,282,639	7.27%	165,948			(r) Attachment RR-DTE-2(r)
	373.73	73,413	74,127	73,770	5.90%	4,352			
	373.74	434,555	450,815	442,685	3.24%	14,343			
	373.75	402,017	406,519	404,268	3.73%	15,079			
	Total	3,110,812	3,295,912	3,203,362	6.23%	199,722	199,722	0	
1995	373.71	2,364,452	2,397,552	2,381,002	7.27%	173,099			(s) Attachment RR-DTE-2(s)
	373.73	73,551	73,051	73,301	5.90%	4,325			
	373.74	450,814	454,314	452,564	3.24%	14,663			
	373.75	406,519	406,819	406,669	3.73%	15,169			
	Total	3,295,336	3,331,736	3,313,536	6.25%	207,255	207,256	(1)	
1996	373.71	2,398,240	2,566,303	2,482,272	7.27%	180,461			(t) Attachment RR-DTE-2(t)
	373.73	61,198	62,364	61,781	5.90%	3,645			
	373.74	450,578	473,462	462,020	3.24%	14,969			
	373.75	413,414	430,474	421,944	3.73%	15,739			
	Total	3,323,430	3,532,603	3,428,017	6.27%	214,814	214,814	0	
1997	373.71	2,566,303	2,720,137	2,643,220	7.27%	192,162			(u) Attachment RR-DTE-2(u)
	373.73	62,363	62,388	62,376	5.90%	3,680			
	373.74	473,462	483,650	478,556	3.24%	15,505			
	373.75	430,474	433,392	431,933	3.73%	16,111			
	Total	3,532,602	3,699,567	3,616,085	6.29%	227,459	227,458	1	
1998	373.71	2,720,138	2,731,171	2,725,655	7.27%	198,155			(v) Attachment RR-DTE-2(v)
	373.73	62,389	62,666	62,528	5.90%	3,689			
	373.74	479,986	487,780	483,883	3.24%	15,678			
	373.75	433,392	431,880	432,636	3.73%	16,137			
	Total	3,695,905	3,713,497	3,704,701	6.31%	233,659	235,305	(1,646)	
1999	373.71	2,730,864	2,770,848	2,750,856	7.27%	199,987			(w) Attachment RR-DTE-2(w)
	373.73	62,666	62,674	62,670	5.90%	3,698			
	373.74	487,780	495,946	491,863	3.24%	15,936			
	373.75	431,880	435,600	433,740	3.73%	16,179			
	Total	3,713,190	3,752,403	3,739,129	6.31%	235,800	235,800	(0)	
2000		3,752,403	3,787,542	3,769,973	6.29%	237,131	237,131	0	Beginning in 2000, the Company applied
2001		3,787,542	3,793,355	3,790,449	6.29%	238,419	235,833	2,586	a composite depreciation rate to
2002		3,793,355	3,795,701	3,794,528	6.29%	238,676	237,383	1,293	account 373.
2003		3,795,701	3,783,579	3,789,640	6.29%	238,368	238,387	(19)	
2004		3,783,579	3,785,751	3,784,665	6.29%	238,055	238,112	(57)	
Total 1992 - 2004					\$ 2,819,286	\$ 2,817,093	\$ 2,193		

Notes:

1992 - 1999 data from indicated historical attachments.

Col B & C 1992 Beginning Balance total per Form 1, sub-account breakdown per Company Records

Col D (Col B + Col C) / 2

Col E 1992 - 1999 DPU/DTE approved depreciation rates for each subaccount

Col F Col D * Col E

Col G Page 1, Col G

Col H Col F - Col G

CAMBRIDGE ELECTRIC LIGHT COMPANY
 1992 BOOK DEPRECIATION
 DECEMBER ESTIMATE

	ASSET BALANCE 1/1/92	ADDITIONS	RETIREMENTS	ADJUSTMENTS	RECLASS	ASSET BALANCE 12/31/92	AVERAGE BALANCE	ACCRL RATE	ACCRL
STEAM PRODUCTION PLANT									
311.52	4,283,739	(13,164)	1,000			4,269,575	4,276,657	1.92%	82,112
312.52	8,829,423	466,162				9,295,585	9,032,504	1.92%	174,000
314.51	653,268	13,192	3,000			653,268	653,268	0.00%	0
314.52	3,859,482	10,586	8,581			3,869,674	3,864,578	1.92%	74,200
315.51	1,691,435	47,406				1,710,602	1,701,019	0.00%	0
315.52	3,151,315	301,986				3,223,200	3,187,258	1.92%	61,195
316.52	22,770,648	524,182	4,000			26,479	23,323,890	23,047,270	1.72%
									397,305
OTHER PRODUCTION PLANT									
341.00	72,874					72,874	72,874	1.37%	998
342.00	148,103					148,103	148,103	1.37%	2,029
343.00	2,023,770					2,023,770	2,023,770	1.37%	27,726
344.00	1,663,748					1,663,748	1,663,748	1.37%	22,793
345.00	214,634					214,634	214,634	1.37%	2,940
346.00	12,907					12,907	12,907	1.37%	177
	4,136,036	0	0			0	4,136,036	4,136,036	1.37%
									56,663
	22,722,931	0	0			0	22,722,931	22,722,931	2.38%
									561,433
TRANSMISSION PLANT									
352.61	4,926,678					4,926,678	4,926,678	2.20%	106,387
353.61	4,361,492					4,367,492	4,367,492	2.75%	120,106
353.63	1,775,534					1,775,534	1,775,534	2.95%	52,378
355.61	36,955					36,955	36,955	2.50%	924
357.61	6,153,760					6,153,760	6,153,760	2.00%	123,075
358.61	5,462,512					5,462,512	5,462,512	2.50%	136,563
	22,722,931	0	0			0	22,722,931	22,722,931	2.38%
									561,433
DISTRIBUTION PLANT									
361.00	2,584,534	688				2,585,222	2,584,878	3.10%	80,131
362.71	18,481,897	99,444	26,837			(24,479) 18,530,025	18,505,961	2.88%	536,972
362.72	5,709,194	366,908	58,113			5,597,989	5,453,742	3.42%	186,518
364.00	1,514,429	127,344				1,640,751	1,577,580	4.36%	68,787
365.00	4,004,284	287,497				4,291,751	4,148,003	4.22%	175,046
366.00	13,856,179	275,250				14,151,459	13,993,819	2.32%	324,657
367.00	23,253,348	1,065,583	63,853			24,255,078	23,754,213	2.88%	684,121
	1,117,415	92,666				1,210,081	1,163,748	3.08%	35,843
	368.71	148,575	23,800			172,373	160,473	3.07%	4,927
	368.72	380,376	45,249			425,655	403,001	3.10%	12,493
	368.73	47,498	6,183			53,681	50,590	3.06%	1,548
	368.74	19,280				19,280	19,280	0	0

CAMBRIDGE ELECTRIC LIGHT COMPANY
1992 BOOK DEPRECIATION
DECEMBER ESTIMATE

ASSET	BALANCE 1/1/92	ADDITIONS	RETIREMENTS	ADJUSTMENTS	RECLASS	ASSET BALANCE 12/31/92		AVERAGE BALANCE	ACCRL RATE	ACCRL
368.76	592,932	59,773				652,705	622,819	3,123	19.432	
368.77	58,675	9,917				68,592	63,634	3,114	1,979	
	1,161,025	62,367				1,223,392	1,192,209	6,453	77.255	
369.71	1,781,057	43,622				1,826,679	802,868	2,454	19.510	
369.72	1,221,334	57,521				1,278,825	1,250,065	3,163	39.302	
369.73	3,579,508	150,309	23,459			3,706,358	3,642,933	3,312	120.581	
370.71	666,806	43,551	6,452			736	701,905	683,756	3,326	22.487
370.72	1,884,987	218,902	16,386			2,084,239	1,986,613	2,153	13,033	
Accr.	76,340	138				78,478	76,409	5,196	3,966	139,220
373.73	434,211	0				434,211	434,211	2,424	10.308	
373.74	398,025	484				398,509	398,267	2,744	10.923	
373.75										
TOTAL DISTRIBUTION PLANT	81,570,147	3,016,926	195,100	(106)	(24,479)	84,367,388	82,968,768	3,074	2,547,209	
GENERAL PLANT										
	884,224	9,853	350			893,751	888,980	1,885	16,713	
	50,728					50,928	50,923	3,074	1,563	
390.81	104,569	1,617	1,307	2,331		106,186	105,376	4,185	4,405	
391.81	36,553					37,577	37,085	9,853	3,643	
391.82	21,962					21,962	21,962	FD	0	
391.83 1/4	17,955					17,945	17,945	4,406	790	
392.00	393.00	394.00	395.81	395.82	397.00	410,911	403,244	4,533	18.267	
	395.81	45,979	19,397	4,063	2,841	45,979	45,979	2,381	1,361	
	76,904					76,904	76,904	2,776	2,776	
	97,427					97,427	96,007	5,982	5,741	
	65,021					65,021	65,021	5,272	3,427	
TOTAL GENERAL PLANT	1,794,252	33,708	5,720	2,331	0	1,826,571	1,809,413	3,24%	58,686	
TOTAL UTILITY	132,994,014	3,574,816	204,820	10,806	0	136,376,816	134,684,418	2,67%	3,601,286	
TOTAL BLACKSTONE NON-UTILITY	4,147,331	169,322								
TOTAL	137,141,345	3,744,138	204,820	10,806	0	140,691,469	138,916,410	2.80%	3,897,776	
LAND	731,872									
LEASED PROPERTY IN PROG.	12,125									
INTANGIBLE PLANT	233,046									
CHPP	744,006									
OTHER NON-UTL1 AND LAND	1,322,780									
TOTAL COMPANY	140,185,854									

CAMBRIDGE ELECTRIC LIGHT COMPANY
1993 BOOK DEPRECIATION
DECEMBER ESTIMATE

**CAMBRIDGE ELECTRIC LIGHT COMPANY
1894 BOOK DEPRECIATION
DECEMBER ESTIMATE**

Attachment RR-DTE-2(r)

TOTAL GENERAL PLANT	<u>1,861,404</u>	144,6
TOTAL UTILITY	<u>138,834,070</u>	4,691,5

BLACKSTONE NON-UTILITY OTHER NON-UTILITY ASBESTOS REMOVAL	TOTAL DEPRECIABLE	LAND LEASED PROPERTY IMPROV INTANGIBLE PLANT CWP NON-UTILITY LAND
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Adjustment of £490,748 is transfer of asbestos removal cost to deferred account

CAMBRIDGE ELECTRIC LIGHT COMPANY
1985 BOOK DEPRECIATION
DECEMBER ESTIMATE

Attachment RR-D1E-Z(s)

CAMBRIDGE ELECTRIC LIGHT COMPANY
1996 BOOK DEPRECIATION

BALANCE 01/01/1996	ADDITIONS REIRENTS.	AS OF 12/31/96 ADJUST.	RECLASS	BALANCE 12/31/96	AMT. TO BE BY YR END	CAPIT. RETIREMENTS.	BALANCE 12/31/96	ACCURAL RATE	REvised ACCURAL	AMT. BILLED JAN-NOV	REVISION DEC
STEAM PRODUCTION PLANT											
311.52	4,485,608	82,723	27,108	4,541,223	4,541,223		4,513,416	2.64%	118,154		
10,602,342	346,972	25,672	10,933,642	10,933,642	10,787,992	686,877	686,877	2.64%	284,275	FD	
314.51	686,877	4,050,911	686,877	4,050,911	4,050,911	3,980,909	2,001,352	2.64%	105,096	FD	
314.52	3,910,907	162,368	22,384	3,268,585	3,268,585	1,988,332	3,232,678	2.64%	86,149	0	
315.51	1,975,311	26,041	27,236	0	0	3,232,678	3,232,678	2.64%	8,575	FD	
315.52	3,257,841	37,960	2,259	0	0	0	25,806,248	2.36%	572,000	31,249	
TOTAL STEAM PROD PLANT	328,937	686,084	104,659	25,244,823	25,244,823	0	25,806,248	2.36%	603,249		
OTHER PRODUCTION PLANT											
341.00	72,874	148,103	72,874	148,103	148,103	2,142,933	2,142,933	1.87%	2,725	40,073	
342.00	148,103	2,142,933	1,663,748	1,663,748	1,663,748	233,940	233,940	1.02%	16,970	FD	
343.00	2,142,933	1,663,748	509,053	509,053	509,053	509,053	509,053	2.31%	5,404	0	
344.00	1,663,748	233,940	0	0	0	0	0	1.60%	8,145	7,434	
345.00	233,940	509,053	4,770,651	4,770,651	4,770,651	0	0	1.56%	74,534	67,100	
TOTAL OTHER PROD PLANT	4,770,651	0	0	4,770,651	4,770,651	0	4,926,678	2.21%	108,880		
TRANSMISSION PLANT											
352.61	4,926,678	103,939	4,926,678	4,926,678	4,926,678	4,473,316	4,473,316	2.74%	121,145	47,729	
353.61	4,369,377	1,775,534	1,775,534	1,775,534	1,775,534	1,775,534	1,775,534	2.66%	916	FD	
353.63	1,775,534	6,153,760	36,955	36,955	36,955	36,955	36,955	2.48%	123,691	0	
355.61	6,153,760	5,462,512	6,153,760	6,153,760	6,153,760	5,462,512	5,462,512	2.01%	137,109	0	
357.61	5,462,512	22,820,755	0	0	0	0	0	2.51%	538,970	519,200	
TOTAL TRANSM PLANT	22,723,619	103,939	0	22,723,619	22,723,619	0	22,820,755	2.37%	19,770		
DISTRIBUTION PLANT											
361.00	2,716,732	886,776	27,214	2,716,732	2,716,732	20,866,248	20,866,248	2.21%	532,088	27,276	
362.71	19,796,686	210,731	23,002	6,774,559	6,774,559	2,068,659	2,068,659	3.59%	249,837	FD	
363.72	6,595,330	1,985,207	100,079	40,534	40,534	4,386,736	4,386,736	4.24%	85,942	0	
364.00	1,985,207	199,860	149,867	15,980,621	15,980,621	15,980,621	15,980,621	4.21%	202,984	0	
365.90	15,955,147	351,398	1,045	(24,879)	(24,879)	28,022,985	27,556,209	2.98%	359,066	2.27%	
366.00	21,087,422	1,198,474	236,462	(25,439)	(25,439)	1,338,382	1,310,117	2.9%	321,145	0	
367.00	1,281,872	56,490	3,179	174,628	174,628	174,628	174,628	3.57%	38,386	0	
368.71	165,187	6,260	569,124	569,124	569,124	548,937	548,937	2.58%	14,163	0	
368.72	6,260	43,794	43,794	43,794	43,794	43,794	43,794	3.02%	1,323	0	
368.73	528,730	43,794	(3,179)	19,280	19,280	19,280	19,280	0.00%	0	FD	
368.74	43,794	3,179	0	753,760	753,760	753,760	753,760	3.68%	27,058	0	
368.75	19,280	0	0	91,994	91,994	88,931	88,931	3.09%	2,748	0	
368.76	716,792	36,968	0	1,357,133	1,357,133	1,337,748	1,337,748	6.38%	88,348	0	
368.77	85,868	6,138	16,331	604	604	940,237	940,237	2.42%	22,754	0	
369.71	1,318,382	55,102	16,331	956,027	956,027	569,124	569,124	2.90%	43,264	0	
369.72	930,447	20,184	7,880	1,517,202	1,517,202	1,491,884	1,491,884	4.25%	155,146	0	
369.73	1,465,525	58,557	7,880	3,446,239	3,446,239	3,446,239	3,446,239	3.56%	28,045	0	
370.71	3,854,730	59,521	468,012	753,434	753,434	62,364	62,364	2.42%	180,461	FD	
370.72	822,133	28,677	97,376	3,333	3,333	473,462	473,462	3.24%	14,969	0	
373.71	81,198	1,166	350	430,474	430,474	430,474	430,474	3.13%	15,779	0	
373.72	2,398,240	247,072	82,332	0	0	94,402,770	94,402,770	3.13%	2,758,986	0	
373.73	313,73	23,234	1,485	0	0	0	0	0	2,758,986	194,185	
373.74	450,578	19,545	1,166	0	0	0	0	0	0	214,814	
TOTAL DISTRIBUTION PLANT	93,161,388	3,619,793	1,165,544	28,506	28,506	0	0	3,13%	94,402,770		

373.75
Acct. #

CAMBRIDGE ELECTRIC LIGHT COMPANY
1996 BOOK DEPRECIATION

	BALANCE 01/01/1996	ADDITIONS 12/31/96	ADJUST. REIRENTS.	AS OF 12/31/96	AMT TO BE BY YR END	CAPIT. RETIREMENTS	BALANCE 12/31/96	AVERAGE BALANCE	ACCRL. RATE	REVISED ACCRL.	AMT-BKED JAN-NOV	REVISION DEC	
	BALANCE 12/31/96	ADDITIONS 12/31/96	ADJUST. REIRENTS.	AS OF 12/31/96	AMT TO BE BY YR END	CAPIT. RETIREMENTS	BALANCE 12/31/96	AVERAGE BALANCE	ACCRL. RATE	REVISED ACCRL.	AMT-BKED JAN-NOV	REVISION DEC	
GENERAL PLANT													
380,81	2,082,765	389,014	36,449	2,435,330	2,435,330	50,540	50,540	2,259,048	1.91%	43,148			
50,540	117,352	29,043		146,395	146,395	37,553	37,553	131,874	4.48%	5,908			
391,81	37,553			12,735	12,735	29,630	29,630	12,735	3.27%	1,228			
391,814	12,735			59,006	59,006	44,635	44,635	568,851	0.00%	FD			
392,00	17,945	11,685	5,614	44,635	44,635	76,904	76,904	108,107	4.53%	1,078			
393,00	580,696	23,924		76,904	76,904	107,226	107,226	67,715	3.75%	22,061			
394,00	44,635			68,715	68,715	3,608,669	3,608,669	3,400,235	2.45%	1,053			
395,61	76,904			0	0	152,658,465	152,658,465	152,556,165	2.48%	2,689			
396,82	104,987	2,239		0	0	0	0	150,871,979	2.82%	3,902,000			
397,90	65,884	4,457	1,426	0	0	0	0	150,871,979	2.82%	84,639			
398,90	191,796	460,362	43,489	0	0	0	0	150,871,979	2.82%	272,377			
TOTAL GENERAL PLANT	3,191,473	4,859,178	1,313,892	28,506	0	0	0	0	0	0	0		
TOTAL UTILITY	149,093,473	4,859,178	1,313,892	28,506	0	0	0	0	0	0	0		
OTHER NON-UTILITY 121.02													
BLACKSTONE NON-UTILITY													
PROD STRUCTURES 121.11	1,256,250	302,475	9,894	1,548,831	1,548,831	4,561,874	4,561,874	4,400,720					
BOILER PLANT EQUIP. 121.12	4,139,565	557,577	35,268	191,863	191,863	0	0	191,863		192,324			
MISC. PWR PLT EQUIP. 121.16	132,847	59,016	0	0	0	6,402,568	6,402,568	5,985,616		(46,458)			
TOTAL BLKSTONE DEPREC.	5,528,662	919,068	45,162	0	0	0	0	0	0	4,442,041			
TOTAL DEPRECIABLE	156,818,550	5,759,246	1,363,247	28,506	0	160,253,055	0	158,035,814	2.81%	4,592,808			
NONDEPREC.													
LAND	575,769					575,769	575,769	12,725		233,047			
LEASED PROP. IMPROV. 390.89	12,725					233,047	233,047	162,355		159,356			
INTANGIBLE PLANT	233,047					159,356	159,356	0		97,420			
RIGHTS OF WAY 390.83, 360.73	126,359	232				97,420	97,420	0		0			
NON-UTILITY LAND	159,925,554	5,759,246	1,363,247	28,506	0	0	0	0	0	0	0		
TOTAL COMPANY	156,925,554	5,759,246	1,363,247	28,506	0	0	0	0	0	0	0		
BLACKSTONE STREET STATION - NON-UTILITY CONTRACT ACCRUAL EFFECTIVE JULY 1, 1992													
MONTH OF ACCRUAL	RESERVE ENDING BALANCE	REMAIN. LIFE	ASSET BEGIN. BALANCE	CHANGE	ASSET ENDING BALANCE	RESERVE BEGIN. BALANCE	PRIOR MONTH ACCRUAL	RESERVE ENDING BALANCE	PRIOR MONTH ACCRUAL	NET PLANT	DEPREC.	UNACCRUED SITE COSTS	AMORT. OF C.O.R.
JANUARY, 1995	12/31/1994	180	4,388,363	4,388,363	3,872,255	516,108	2,867	516,108	2,867	513,241	2,867	1,105	796
FEBRUARY	01/31/1995	179	4,388,363	924,067	3,875,122	3,877,989	2,867	3,875,122	2,867	1,434,441	0,059	1,105	796
MARCH	02/28/1995	178	4,388,363	5,312,430	3,877,989	8,059	3,886,048	8,059	1,426,382	8,059	1,105	796	
APRIL	03/31/1995	177	5,312,430	5,312,430	3,886,048	3,894,107	8,059	3,894,107	8,059	1,418,323	8,059	1,105	796
MAY	04/30/1995	176	5,312,430	5,312,430	3,894,107	8,059	3,902,166	8,059	1,410,264	8,059	1,105	796	
JUNE	05/31/1995	175	5,312,430	5,312,430	3,902,166	8,059	3,910,226	8,059	1,402,205	8,059	1,105	796	
JULY	06/30/1995	174	5,312,430	(7,777)	5,304,653	3,918,284	8,059	3,918,284	8,059	1,385,359	8,014	1,105	796
AUGUST	07/31/1995	173	5,304,653	5,304,653	3,926,288	8,014	3,926,288	8,014	1,452,576	8,014	1,105	796	
SEPT.	08/31/1995	172	5,304,653	82,235	5,386,888	3,926,288	8,014	3,934,312	8,014	1,452,576	8,014	1,105	796
OCTOBER	09/30/1995	171	5,304,653	11,811	5,398,699	3,934,312	8,014	3,942,807	8,014	1,447,328	8,014	1,105	796
NOVEMBER	10/31/1995	170	5,386,888	5,386,888	3,938,899	8,014	3,951,371	8,014	1,447,328	8,014	1,105	796	
DECEMBER	11/30/1995	169	5,388,899	5,388,899	3,941,371	8,014	3,958,727	8,014	1,447,328	8,014	1,105	796	
JANUARY, 1996	12/31/1995	168	5,388,899	129,963	5,528,662	3,959,985	9,338	3,969,273	9,338	1,559,389	9,338	1,105	796
FEBRUARY	01/31/1996	167	5,528,662	0	0	0	0	0	0	0	0	0	

CAMBRIDGE ELECTRIC LIGHT COMPANY
1997 BOOK DEPRECIATION

Attachment RR-DTE-2(u)

	BALANCE 1/1/97	ADDITIONS 1/1/97	RETIREE ADJUST.	AS OF 11/30/97 RECLASS.	BALANCE 11/30/97	AMT. TO BE CAPIT. BY YR. END.	BALANCE 12/31/97 RETIREMENTS	AMT. BKED YTD DEC	ANNUAL ACCURAL
STEAM PRODUCTION PLANT									
311.51	19,860	13,043	706	4,553,700	19,860	19,860	19,860	2,64%	524
311.52	4,521,363	26,259		10,933,614	37,995	24,288	4,571,095	2,64%	120,020
312.52	10,927,355			686,877	61,378	886,877	10,989,704	2,64%	289,318
314.51	688,877			4,054,282	302,858	20,000	4,337,140	2,84%	0
314.52	4,030,911	3,371		2,001,352	2,394	2,013,852	4,194,026	110,722	
314.52	2,001,352			3,281,090	3,981	3,285,051	3,278,808	FD	0
315.51	3,288,565	12,591	66	323,678	432,566	323,678	323,678	2,64%	86,508
315.52	312,678			25,854,453	0	46,692	26,240,357	2,64%	8,545
316.52	25,799,961			55,264	0	0	26,020,160	2,37%	615,837
TOTAL STEAM PROD PLANT	4,770,551	772	0	25,854,453	432,566	46,692	26,240,357	2,37%	634,800
OTHER PRODUCTION PLANT									
341.00	72,874			72,674	72,874	72,674	72,874	1.67%	1,217
342.00	148,103			148,103	148,103	148,103	148,103	1.84%	2,725
343.00	2,142,933			2,142,933	2,142,933	2,142,933	2,142,933	1.02%	40,073
344.00	1,663,748			1,663,748	1,663,748	1,663,748	1,663,748	2.31%	16,970
345.00	233,940			233,940	0	233,940	233,940	2.31%	5,404
346.00	509,053			509,053	9,351	6,043	512,261	1.60%	8,171
	509,053			509,053	9,351	6,043	512,261	1.60%	74,560
TOTAL OTHER PROD PLANT	4,770,551	0	0	0	0	0	0	1.55%	78,000
TRANSMISSION PLANT									
352.61	4,926,678			4,926,678	4,926,678	4,926,678	4,926,678	2.21%	108,880
353.61	4,473,316			4,473,316	108,592	4,473,316	4,473,316	2.71%	2,725
353.62	1,775,534			1,775,534	0	1,775,534	1,775,534	2.68%	40,073
353.63	36,935			36,935	0	36,935	36,935	2.48%	916
355.61	6,153,760			6,153,760	0	6,153,760	6,153,760	2.01%	123,681
357.61	6,153,750			6,153,750	0	6,153,750	6,153,750	2.51%	131,254
358.61	5,462,512			5,462,512	11,519	5,474,031	5,468,222	2.37%	542,027
	5,462,512			5,462,512	11,519	5,474,031	5,468,222	2.37%	567,600
TOTAL TRANSMISSION PLANT	358,611	0	0	0	0	0	0	2.37%	(25,573)
DISTRIBUTION PLANT									
361.00	2,716,732			2,716,732	1,101	150	2,711,583	2,714,158	2,68%
362.71	20,656,249			20,700,337	33,719	22,652	20,711,494	2,714,158	72,739
362.72	6,777,559			6,803,421	375,139	375,139	7,178,580	2,714,158	544,117
364.00	2,058,669	12,680	25,176	2,137,681	49,832	3,053	2,164,460	2,126,565	250,459
365.00	4,856,736	132,288	46,008	4,953,016	56,315	19,498	4,968,833	2,126,565	3,59%
366.00	15,980,620	32,831	128	16,144,525	145,258	15,249	16,127,534	2,126,565	90,166
367.00	28,022,995	1,229,044	245,243	29,006,798	435,608	73,024	29,369,380	28,698,186	207,481
368.71	1,338,362	34,937	0	1,337,299	1,357,118	1,357,118	1,373,289	1,355,831	365,146
368.72	174,626			174,626	174,626	174,626	174,626	3.57%	6,234
368.73	29,196			593,520	10,955	6,043	609,275	589,200	15,201
368.74	569,124			51,994	344	51,994	51,994	3.02%	1,444
368.75	43,799			19,280	0	19,280	19,280	FD	28,708
369.72	19,280			808,476	0	806,476	806,476	3.05%	3,013
370.71	753,760	52,716	0	98,076	98,998	9,904	103,002	97,498	87,892
370.72	91,994	7,104	16	1,357,133	37,270	16,610	1,397,778	1,377,456	23,348
370.72	1,357,133	128	0	6,452	973,163	6,452	970,155	964,621	2,42%
370.72	51,658	5,075	0	1,563,754	11,916	1,623	1,574,087	1,545,844	44,824
370.72	2,001,027	1,122,732	953	2,400,538	36,013	19,901	2,418,545	2,391,645	124,586
370.72	1,517,201	76,078	0	545,424	8,057	549,115	65,125	3,58%	23,185
370.72	3,446,239	19,023	0	2,17,047	53,930	50,340	2,720,137	2,643,220	192,162
370.72	753,434	19,169	10	40,425	62,353	277	62,388	62,388	3,680
372.71	2,956,303			0	0	0	0	0	15,505
373.73	62,363			0	0	0	0	0	16,111
373.74	473,462			2,505	7,744	6,162	433,932	431,933	3,73%
373.74	430,474			2,700	3,162	3,162	433,932	431,933	3,73%

CAMBRIDGE ELECTRIC LIGHT COMPANY
1987 BOOK DEPRECIATION

	BALANCE 1/1/87	ADDITIONS 2,227,991	REIREMENTS. 1,757,944	AS OF 11/30/97 0	ADJUST. (5,019)	RECLASS. 0	AMT TO BE CAPIT.	BALANCE 11/30/97 96,108,289	RETIREMENTS. BY YR END 1,286,569	BALANCE 12/31/97 97,174,452	AVERAGE BALANCE 96,409,303	ACCRUAL RATE 3.12%	ANNUAL ACCRUAL 3,011,814	AMT. BKD YTD DEC 3,106,800	EST DEC (94,986)
<u>TOTAL DISTRIBUTION PLANT</u>															
GENERAL PLANT															
390,81	2,435,330	59,362	422				2,484,270	127,003	18,585	2,602,688	2,519,009	1.91%	48,113		
391,81	50,540						50,540	50,540	50,540	50,540	50,540	2.18%	1,092		
391,92	146,395						146,395	146,395	146,395	146,395	146,395	4.48%	6,550		
391,8314	37,553						37,553	37,553	37,553	37,553	37,553	3.21%	1,228		
392,60	12,735						12,735	12,735	12,735	12,735	12,735	0.00%	FO		
393,00	28,630						28,630	28,630	28,630	28,630	28,630	4.55%	1,342		
394,00	599,007	20,431	2,784				616,654	379	616,654	616,654	616,654	3.73%	22,672		
395,81	44,635						44,635	44,635	44,635	44,635	44,635	2.36%	1,053		
396,82	76,904						76,904	76,904	76,904	76,904	76,904	3.51%	2,699		
397,00	107,226						107,226	107,226	107,226	107,226	107,226	3.75%	4,021		
398,00	61,975						61,975	8,866	70,841	68,278	68,278	3.65%	2,492		
TOTAL GENERAL PLANT	65,715						3,676,517	135,869	18,964	3,700,547	3,700,547	2.47%	91,262	88,800	2,462
TOTAL UTILITY	3,605,370	75,793	0				0	0	0	3,765,422	3,765,422	2.82%	4,335,300	4,476,000	(10,700)
OTHER NON-UTILITY 121,02	152,649,178	2,162,748	1,765,682				153,240,645	1,964,466	302,375	154,333,056	153,791,126	3.50%	41,721	39,600	2,121
<u>TOTAL DEPRECIABLE</u>	180,243,768	2,981,733	1,769,662				(5,019)	0	1,192,022	1,192,022	1,192,022	0	0	0	
NONDEPREC.															
LAND	575,789												575,789		
LEASED PROP. IMPROV	12,725												12,725		
INTANGIBLE PLANT	233,047												233,047		
RIGHTS OF WAY	159,356												159,356		
NONUTILITY LAND	97,420												97,420		
TOTAL COMPANY	161,322,104	2,381,955	1,769,662				161,322,104	97,420	0	161,322,104	161,322,104	2.84%	4,590,384	4,743,408	(163,024)

CAMBRIDGE ELECTRIC LIGHT COMPANY

		1988 BOOK DEPRECIATION						EST			
	BALANCE 1/1/88	ACTUAL NET ADDITIONS	EST. NET ADDITIONS	BALANCE 12/31/88	AVERAGE BALANCE	ACCRUAL RATE	ANNUAL AMT. ACCURIAL	AMT. BKFED	JAN-MAR	DEC	
TRANSMISSION PLANT											
Acct #4010832	4,926,678		4,926,678	4,926,678	2,21%	108,880			2.20%	2.21%	
352.61	4,581,907	4,581,907	4,581,907	4,581,907	2.74%	125,544			2.75%	2.74%	
353.61	1,775,534		1,775,534	1,775,534	2.86%	47,228			2.95%	2.88%	
353.63	36,955		36,955	36,955	2.48%	916			2.50%	2.48%	
355.61	6,153,750		6,153,750	6,153,750	2.01%	123,691			2.05%	2.01%	
357.61	5,568,582	2,1845	5,568,427	5,557,595	2.51%	139,493			2.55%	2.51%	
358.61	23,021,416	2,1845	0	23,043,261	23,032,339	2.37%	545,753	526,300	19,453		
TOTAL TRANSMISSION PLANT											
DISTRIBUTION PLANT											
Acct #010842	2,711,583		2,711,583	2,711,583	2.68%	72,670			3.10%	2.68%	
361.00	20,711,484	1,401,926	3,124	22,116,544	2,141,019	2.63%	563,189			2.63%	
362.71	7,178,580	701,027	327,277	8,206,864	7,692,712	3.59%	276,168			3.42%	
362.72	2,286,477	136,019	75,000	2,497,496	2,391,987	4.24%	101,420			4.36%	
364.00	4,989,833	112,616	163,295	5,265,744	5,127,769	4.21%	101,420			4.21%	
365.00	16,278,448	301,294	232,029	16,811,771	16,545,110	2.21%	375,577			2.27%	
366.00	29,369,379	1,342,028	691,472	31,462,879	30,386,129	2.98%	905,507			2.98%	
367.00	1,373,299	12,476	(11,437)	1,374,338	1,373,819	2.93%	40,253			3.07%	
368.71	174,626	6,148	38,513	178,409	176,518	3.57%	6,302			3.57%	
368.72	609,616	57,491	(1,687)	638,983	624,801	2.58%	16,120			3.10%	
368.73	51,494			50,298	49,996	3.02%	1,537			3.02%	
368.74	19,280			19,280	0.00%	FD				3.12%	
368.75	806,476	43,483	12,770	862,728	834,603	3.68%	30,713			3.68%	
368.76	103,002	10,194	5,450	118,646	110,824	3.09%	3,424			3.11%	
368.77	1,397,777	12,360	10,575	1,420,712	1,408,245	6.38%	86,910			6.48%	
369.71	979,614	18,652	20,600	1,019,966	998,740	2.42%	24,194			2.42%	
369.72	1,574,087	57,398	22,285	1,863,453	1,733,453	2.90%	50,270			3.16%	
369.73	2,146,850	(123,586)	(26,375)	2,178,715	2,086,883	4.25%	97,669			4.25%	
370.71	548,115	(125)	9,327	558,417	557,766	3.56%	19,714			3.32%	
370.72	2,720,138	(23,348)	34,381	2,711,771	2,725,555	3.27%	198,155			3.27%	
373.71	62,389	(294)	571	62,668	62,528	5.90%	3,689			5.90%	
373.74	479,986	1,238	8,556	487,880	483,883	3.24%	15,616			3.24%	
373.75	372,392	(582)	431,880	432,836	432,836	3.73%	16,137	2,923,400	200,713	3.73%	
TOTAL DISTRIBUTION PLANT		97,276,717	3,909,929	1,612,895	102,799,541	100,157,853	3.12%	3,124,113	Act #010842	3,656	
GENERAL PLANT											
Acct #010852	2,602,687	142,867	320,143	3,065,697	2,834,192	1.91%	54,133			1.88%	
391.81	50,540	(15,602)	(582)	34,938	42,739	2.16%	923			3.07%	
391.82	146,015		145,434	145,725	4.48%	8,528			4.18%	4.48%	
391.83	37,593		37,593	37,593	3.27%	1,228			9,83%	3.27%	
392.00	12,735		12,735	12,735	0.00%	FD			FD		
393.00	29,630		(3,335)	26,295	27,963	4.53%	1,267			4.40%	
394.00	616,653	17,309	64,780	69,742	24,332	2.36%	24,194			4.53%	
395.81	44,635	(3,838)	40,797	42,716	1,008	2.36%	24,194			2.36%	
395.82	76,904		76,904	76,904	3.55%	2,693			3.61%	3.51%	
397.00	107,226	(152)	107,076	107,151	4,916	4.37%	4,916			5.88%	
398.00	73,842	3,399	(3,902)	73,399	73,591	3.65%	2,688	Act #010852	5,277	3.65%	
TOTAL GENERAL PLANT		3,788,421	163,575	337,514	4,318,510	4,038,965	2.44%	98,022	61,900	37,122	
TOTAL UTILITY		124,056,554	4,055,349	1,970,408	130,152,312	127,248,957	2.98%	3,768,888	3,511,600	257,288	
OTHER NON-UTILITY 121.02		1,192,022		(2,779)	1,189,243	1,190,633	3.50%	41,672	33,000	8,672	
BLACKSTONE INCALITY											
PROD STRUCTURES 121.11	1,571,776	45,629	4,000	1,621,404	1,671,033						
BOILER PLANT EQUIP 121.12	4,862,557	141,871	34,000	5,038,428	5,214,289						
MISC. PWR PLT EQUIP 121.18	195,104	711		195,815	198,526						
TOTAL BLACKSTONE DEPREC.	6,628,436	189,211	38,000	6,855,647	7,081,656						
TOTAL DEPRECIALE	131,918,012	4,283,560	2,005,630	138,207,202	135,521,448	2,98%	4,037,328	3,783,568	253,760	343961	

* - Varies from depreciation analysis by \$1,646.

Analyses by \$1,646.

CAMBRIDGE ELECTRIC LIGHT COMPANY
1999 BOOK DEPRECIATION

	BALANCE 1/1/99	ACTUAL NET ADDITIONS	EST. NET ADDITIONS	BALANCE 12/31/99	AVERAGE BALANCE	ACCURAL RATE	ANNUAL ACCURAL	AMT. BKED JAN-NOV	EST DEC
TRANSMISSION PLANT									
352.61	4,926,678			4,926,678	4,926,678	2.21%	108,880		
353.61	4,581,907			4,581,907	4,581,907	2.74%	125,544		
353.63	1,775,534			1,775,534	1,775,534	2.66%	47,229		
355.61	36,955			36,955	36,955	2.48%	916		
357.61	6,153,760			6,153,760	6,153,760	2.01%	123,691		
358.61	5,568,427			5,568,427	5,568,427	2.51%	139,768		
TOTAL TRANSM PLANT	23,043,261	0	0	23,043,261	23,043,261	2.37%	546,028	540,000	6,028
DISTRIBUTION PLANT									
361.00	2,711,583			2,711,583	2,711,583	2.68%	72,670		
362.71	22,100,180	68,420	13,000	22,181,600	22,140,890	2.63%	582,305		
362.72	8,206,864	234,072	55,000	8,495,936	8,351,400	3.59%	299,815		
364.00	2,408,988	121,426	125,000	2,655,414	2,532,201	4.24%	107,365		
365.00	5,270,821	167,754	60,000	5,498,575	5,384,698	4.21%	226,696		
366.00	16,810,312	103,933	5,000	16,919,245	16,864,779	2.27%	382,830		
367.00	31,404,643	1,150,293	951,000	33,505,936	32,455,290	2.98%	967,168		
368.71	1,384,735	(4,662)	35,000	1,395,073	1,379,904	2.93%	40,431		
368.72	178,409	(559)		177,850	178,130	3.57%	6,359		
368.73	649,586	8,152	32,000	689,738	669,662	2.58%	17,277		
368.74	50,298	(17)		50,281	50,290	3.02%	1,519		
368.75	19,280			19,280	19,280	0.00%	FD		
368.76	862,729	62,259	35,000	959,988	911,359	3.68%	33,538		
368.77	118,646	2,131	10,000	130,777	124,712	3.09%	3,854		
369.71	1,420,712	13,152	1,000	1,434,864	1,427,788	6.38%	91,093		
369.72	1,019,866	21,892	7,000	1,048,758	1,034,312	2.42%	25,030		
369.73	1,653,770	69,301	33,000	1,756,071	1,858,372	2.90%	53,893		
370.71	2,176,715	(119,803)	15,000	2,071,912	2,124,314	4.25%	90,283		
370.72	558,417	47,334	13,000	618,751	588,584	3.56%	20,954		
373.71	2,730,864	12,984	27,000	2,770,848	2,750,858	7.27%	199,987		
373.73	62,666	8		62,674	62,670	5.90%	3,698		
373.74	487,780	5,166	3,000	495,946	491,863	3.24%	15,936		
373.75	431,880	3,720		435,600	433,740	3.73%	16,179		
TOTAL DISTRIBUTION PLANT	102,699,744	1,966,856	1,420,000	106,086,700	104,546,673	3.12%	3,258,880	3,300,000	(41,120)
GENERAL PLANT									
390.81	3,049,436	32,960		3,082,396	3,065,916	1.91%	58,559		
391.81	30,215			30,215	30,215	2.16%	653		
391.82	112,719			112,719	112,719	4.48%	5,050		
391.83/4	37,553	(2,117)		35,436	36,494	3.27%	1,193		
392.00	12,423			12,423	12,423	0.00%	FD		
393.00	26,295			26,295	26,295	4.53%	1,191		
394.00	694,395	3,115		697,510	695,953	3.73%	25,959		
395.81	40,797			40,797	40,797	2.36%	963		
395.82	76,904			76,904	76,904	3.51%	2,699		
397.00	104,965			104,965	104,965	3.75%	3,936		
398.00	64,734			64,734	64,734	3.65%	2,363		
TOTAL GENERAL PLANT	4,250,436	33,958	0	4,284,394	4,287,415	2.40%	102,566	120,000	(17,434)
TOTAL UTILITY	129,993,441	2,000,914	1,420,000	133,414,355	131,857,349	2.96%	3,907,474	3,960,000	(52,526)
OTHER NON-UTILITY 121.02	70,145	-6825		63,320	56,495	3.50%	1,977	12,000	(10,023)
BLACKSTONE NON-UTILITY									
PROD STRUCTURES 121.11	1,628,688			1,628,688	1,628,688				
BOILER PLANT EQUIP 121.12	5,030,017	15,611		5,045,628	5,061,239				
MISC. PWR PLT EQUIP. 121.16	195,814			195,814	195,814				
TOTAL BLKSTONE DEPREC.	6,854,519	15,611	0	6,870,130	6,885,741	3.29%	226,776	24,713	202,063
TOTAL DEPRECIALBE	136,918,105	2,008,700	1,420,000	140,347,805	138,799,585	2.98%	4,136,227	3,996,713	139,514
							363338		

Accumulated Depreciation of Street Light and Signal Systems

Exhibit NSTAR-CLV-2 (Rev)

Year	Additions [1]	Retirements [2]	Transfers [3]	Adjustment [4]	Balance [5]	Rate [6]	Depreciation		Accumulated [9]	Net Plant System [10]
							Annual [7]	Neg. Salvage [8]		
Beg Bal					376,009				188,005	188,005
1942	2,017	(2,979)			375,048	6.46%	24,259	(447)	208,838	166,210
1943	1,907	(14,513)		(1,036)	361,406	6.46%	23,787	(2,177)	215,936	145,470
1944	3,542	(2,943)		31	362,036	6.46%	23,367	(441)	235,919	126,117
1945	3,152	(3,528)		262	361,922	6.46%	23,384	(529)	255,245	106,677
1946	14,515	(7,941)		(1,353)	367,144	6.46%	23,549	(1,191)	269,662	97,482
1947	53,139	(26,256)		52	394,079	6.46%	24,588	(3,938)	264,055	130,024
1948	19,653	(11,840)			401,892	6.46%	25,710	(1,776)	276,149	125,743
1949	46,954	(23,882)			424,964	6.46%	26,707	(3,582)	275,392	149,572
1950	11,550	(5,015)			431,499	6.46%	27,664	(752)	297,288	134,211
1951	17,436	(7,409)			441,526	6.46%	28,199	(1,111)	316,967	124,559
1952	9,066	(3,914)			446,677	6.46%	28,689	(587)	341,154	105,523
1953	22,698	(6,880)			462,496	6.46%	29,366	(1,032)	362,608	99,887
1954	9,154	(4,062)			467,588	6.46%	30,042	(609)	387,978	79,610
1955	11,695	(5,507)			473,777	6.46%	30,406	(826)	412,052	61,725
1956	8,584	(2,536)			479,825	6.46%	30,801	(380)	439,936	39,888
1957	5,220	(2,789)	(171,432)		310,823	6.46%	25,538	(418)	462,267	(151,444)
1958	40,456	(4,314)			346,965	6.46%	21,247	(647)	478,553	(131,588)
1959	36,624	(21,227)			362,362	6.46%	22,911	(3,184)	477,053	(114,691)
1960	62,238	(17,972)			406,628	6.46%	24,838	(2,696)	481,224	(74,596)
1961	20,861	(8,262)	26,707		445,933	6.46%	27,538	(1,239)	499,260	(53,326)
1962	94,215	(28,278)	(541)		511,329	6.46%	30,920	(4,242)	497,659	13,670
1963	64,025	(27,539)			547,815	6.46%	34,210	(4,131)	500,200	47,615
1964	48,324	(19,182)	(314)		576,643	6.46%	36,320	(2,877)	514,461	62,183
1965	127,949	(38,570)	(139)		665,884	6.46%	40,134	(5,786)	510,239	155,645
1966	64,709	(16,589)			714,004	6.46%	44,570	(2,488)	535,732	178,272
1967	116,319	(57,960)			772,363	6.46%	48,010	(8,694)	517,088	255,275
1968	224,190	(102,473)	(29)		894,051	6.46%	53,825	(15,371)	453,069	440,983
1969	68,046	(31,498)	(2,470)		928,130	6.46%	58,856	(4,725)	475,703	452,427
1970	241,914	(78,484)	46	62	1,091,668	6.46%	65,239	(11,773)	450,686	640,982
1971	94,239	(37,271)	(126)		1,148,510	6.46%	72,358	(5,591)	480,182	668,328
1972	130,277	(83,486)	(170)		1,195,131	6.46%	75,700	(12,523)	459,872	735,258
1973	61,329	(31,642)		(162)	1,224,656	6.46%	78,159	(4,746)	501,643	723,013
1974	49,566	(23,357)		(103)	1,250,762	6.46%	79,956	(3,504)	554,739	696,023
1975	60,338	(45,976)	(133)		1,264,991	6.46%	81,259	(6,896)	583,125	681,866
1976	110,149	(43,468)	165,321	98,890	1,595,883	6.46%	92,406	(6,520)	625,543	970,340
1977	43,625	(19,662)	(377)		1,619,469	5.00%	80,384	(2,949)	683,316	936,153
1978	70,497	(26,493)			1,663,473	5.00%	82,074	(3,974)	734,922	928,551
1979	59,088	(22,921)	(6,402)		1,693,238	5.00%	83,918	(3,438)	792,481	900,757
1980	49,798	(20,250)			1,722,786	5.00%	85,401	(3,038)	854,594	868,192
1981	76,333	(29,361)	(179)		1,769,579	5.00%	87,309	(4,404)	908,138	861,441
1982	214,686	(64,353)			1,919,912	5.00%	92,237	(9,653)	926,369	993,543
1983	157,247	(40,634)	(747)		2,035,778	5.00%	98,892	(6,095)	978,532	1,057,246
1984	157,446	(85,224)			2,108,000	5.00%	103,594	(12,784)	984,119	1,123,881
1985	161,893	(107,586)			2,162,307	5.00%	106,758	(16,138)	967,153	1,195,154
1986	186,883	(83,641)			2,265,549	4.50%	99,627	(12,546)	970,593	1,294,956
1987	145,342	(84,803)	(26)		2,326,062	4.50%	103,311	(12,720)	976,380	1,349,682
1988	134,227	(80,141)	(1,073)		2,379,075	4.50%	105,866	(12,021)	990,084	1,388,991
1989	205,261	(93,270)			2,491,066	4.50%	109,578	(36,756)	969,636	1,521,430
1990	395,165	(240,002)	(5,259)		2,640,970	4.50%	115,471	(82,229)	762,876	1,878,094
1991	418,094	(265,551)	(199)		2,793,314	4.50%	122,271	(75,880)	543,716	2,249,598
1992	400,369	(200,499)	736		2,993,920	4.50%	139,220	(184,289)	298,148	2,695,772
1993	303,602	(186,710)			3,110,812	5.59%	170,672	(157,905)	124,205	2,986,607
1994	286,349	(102,560)	735		3,295,336	6.24%	199,722	(30,821)	190,546	3,104,790
1995	124,454	(97,501)	1,140		3,323,429	6.26%	207,256	(8,412)	291,889	3,031,540
1996	293,339	(84,166)			3,532,602	6.27%	214,814	(8,353)	414,184	3,118,418
1997	258,436	(95,372)			3,695,666	6.29%	227,458	(28,141)	574,411	3,121,255
1998	107,512	(89,988)			3,713,190	6.35%	235,305	(32,826)	686,902	3,026,288
1999	100,318	(61,105)			3,752,403	6.32%	235,800	(9,979)	851,618	2,900,785
2000	68,432	(33,293)			3,787,542	6.29%	237,131	(15,619)	1,039,837	2,747,705
2001	7,567	(1,754)			3,793,355	6.22%	235,833	(10,496)	1,263,420	2,529,935
2002	6,528	(4,182)			3,795,701	6.26%	237,383	(1,481)	1,495,140	2,300,561
2003	13,078	(25,200)			3,783,579	6.29%	238,387	(1,382)	1,706,945	2,076,634
2004	27,554	(25,382)			3,785,751	6.29%	238,112	(30,750)	1,888,925	1,896,826

[1]-[4] Company Data (Ferc Form 1); 2003 col 2=actual retirements

[5] Previous year's [5] + current year's [1] through [4]; Beginning Balance Company Data

[6] Department approved depreciation rates for for 1973, 1978, 1986, 1992 (investment-weighted average of sub-account rates)

[7] [6] x average of [5] for current and previous year; 1992-2004 actual depreciation expense

[8] Actual negative net salvage for the years 1989-2004. Prior to 1989 based on a 15% of retirements for each year. (15% Negative net Salvage approved DTE rate)

[9] Previous year's [9] + current year's [2] and [7] and [8]

[10] [5] + [9]